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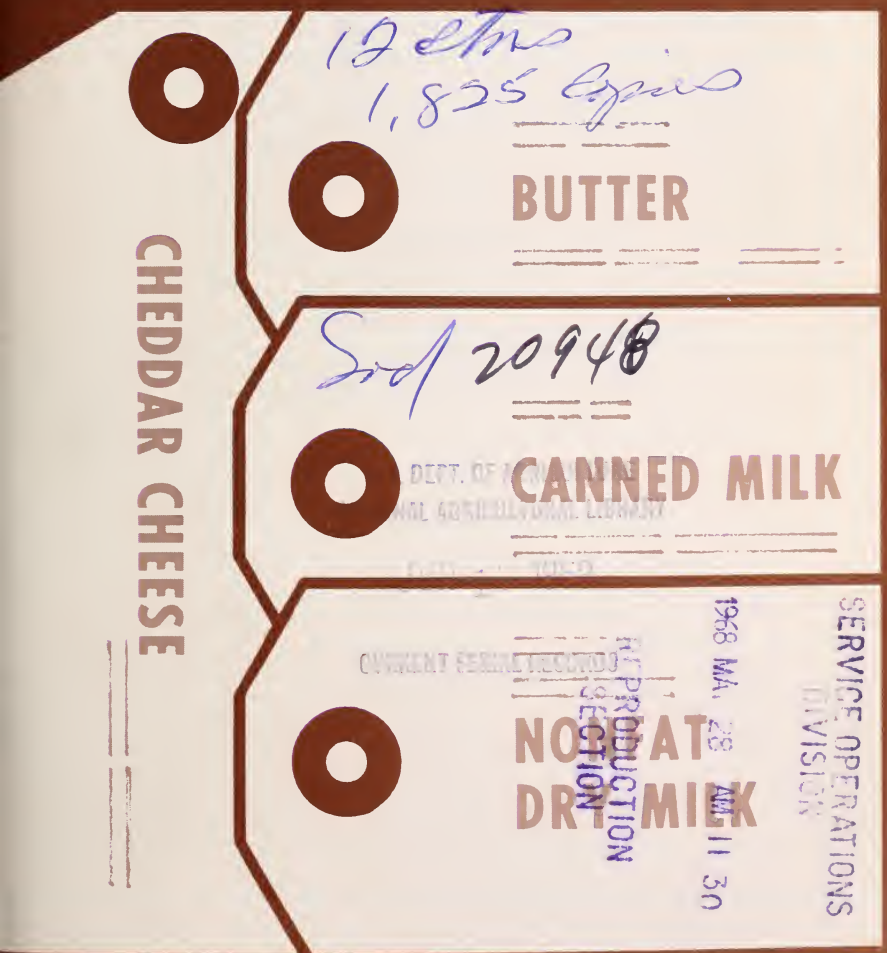
WORLD IMPORT DUTIES AND OTHER ENTRY CHARGES ON DAIRY PRODUCTS



FOREIGN AGRICULTURE REPORT NO. 131
U.S. DEPARTMENT OF AGRICULTURE
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Foreword

A growing appreciation of the food value of dairy products in many parts of the world--arising from greater economic activity and higher purchasing power--suggests an increased demand for them in the future. In anticipation of this greater market tomorrow, a continuing study of entry charges applied to dairy products by countries the world over is warranted today.

This report presents such a study, including both import duties and other entry charges that, in many instances, increase the total cost of product entry. It supercedes Foreign Agriculture Report No. 87, World Import Duties on United States Dairy Products, published in March 1956.

David R. Strobel, Director
Dairy and Poultry Division

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WORLD IMPORT DUTIES AND OTHER ENTRY CHARGES ON DAIRY PRODUCTS

By
W. Bruce Silcox [1]

Introduction

This study covers the import duties and other entry fees imposed by 100 foreign countries[2] and the United States on dairy products.

Import duties are indicated as either "specific" or "ad valorem." For specific duties, the rate is based on a stated amount per given unit, like a given number of pesos per kilogram as in Chile or a given number of cents per pound as in Canada. Ad valorem duties are based on a percentage of specified values, such as 30 percent of the product cost and the insurance and freight charges to port of entry, as in Pakistan. The term freight, as used in this sense, usually refers to the freight between the customary or nearest port of export and the port of import.

In a few countries differences were noted in the rates of exchange at which currencies are converted. For this study foreign currencies were converted at the prevailing official rates of exchange, unless otherwise specified.

The rates of import duties and other charges presented herein are constantly subject to change. Even so, they will help potential exporters to determine relative access and trade prospects in the specified countries.

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[1] Dr. Silcox is Dairy and Poultry Marketing Specialist, Dairy and Poultry Division, Foreign Agricultural Service.

[2] The term "countries" is used in a broad sense and designates colonies and protectorates, where applicable, as well as independent countries.

Butter

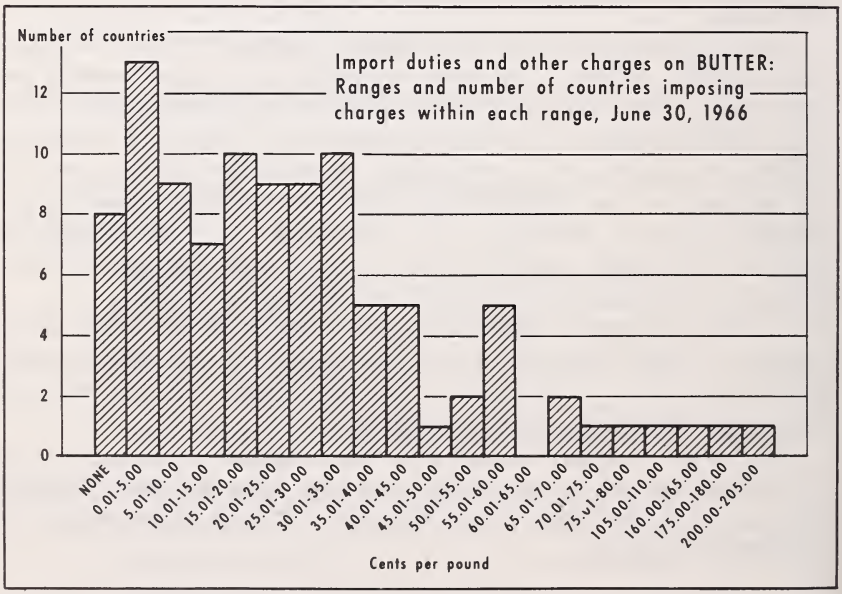
Ninety-two foreign countries and the United States imposed import duties and/or other entry charges averaging 31.42 cents per pound on butter.

Argentina applied the highest import duty, namely $1.60 per pound. Vietnam was second with $1.11, followed by Taiwan with 62.63 cents. In Belgium, a levy of 66.48 cents replaced an import duty that had been much below that figure.

The import duty on butter entering the United States was 7 or 14 cents per pound, depending on a combination of quantity and season of the year.

The other entry charges on butter varied from 0.10 cents per pound in Saudi Arabia to $1.72 in Uruguay, whose relatively high charges stemmed from a surcharge of 225 percent of the c.i.f. value plus a miscellaneous tax and remittance fees of 10 percent of the c.i.f. value.

Eight countries imposed neither import duties nor other entry charges on butter. Some of the 101 countries studied did not permit its entry at all, either by outright prohibition or by not issuing import licenses.



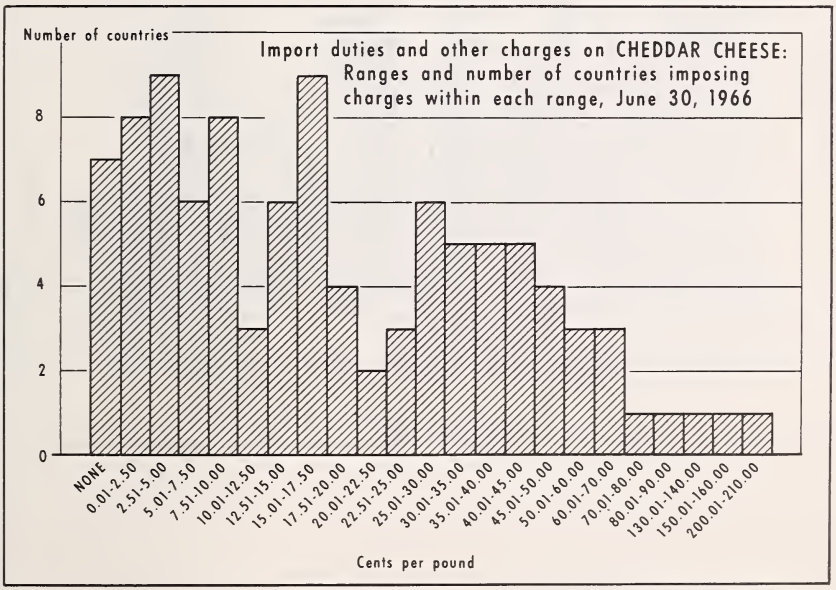
Cheddar Cheese

Ninety-four of the countries included in this study imposed import duties and/or other entry charges on Cheddar cheese. On the average, these amounted to 25.40 cents per pound.

Mexico imposed the highest duty on this product. The "official valuation" for customs purposes was 32 pesos per kilogram, equal to $1.16 per pound. This value, being higher than the invoice value, was taken as the base, to which the ad valorem rate of 110 percent was applied. This ad valorem duty plus the specific duty of 20 pesos per kilogram--about 73 cents per pound--add up to $2.00 per pound. A surtax of 3 percent of the total duty brought the final entry charge to $2.06 per pound.

The U.S. duty of 15 percent ad valorem was its only entry fee on imports of Cheddar cheese.

Only six countries admitted this product free of duty or other entry charges.



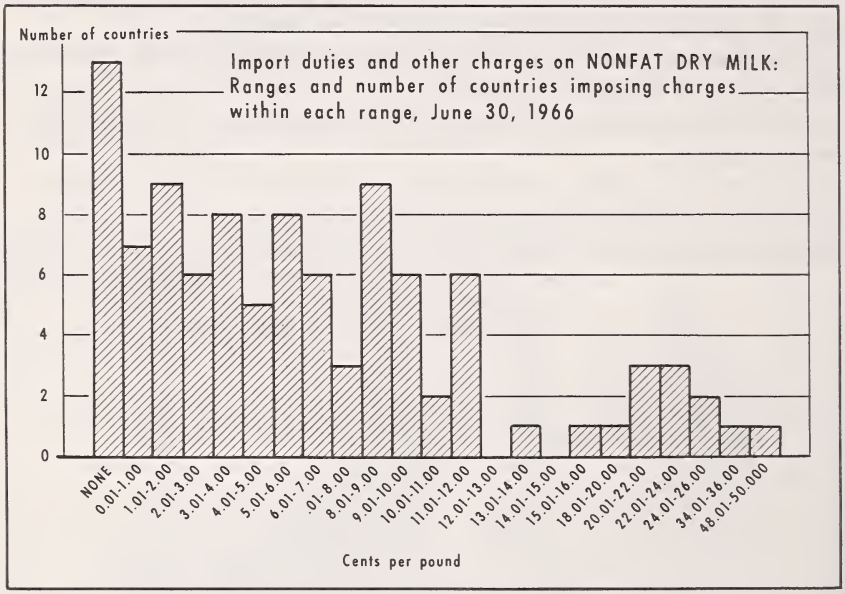
Nonfat Dry Milk

A total of 88 countries applied import duties and/or other charges averaging 8.24 cents per pound on nonfat dry milk.

Argentina, Chile, and Portugal had the highest import duties--49.28, 34.65, and 25.40 cents per pound, respectively.

The U.S. import duty--the only entry charge on this product--was 1.50 cents per pound.

Thirteen countries admitted nonfat dry milk free of duty or other entry charges.



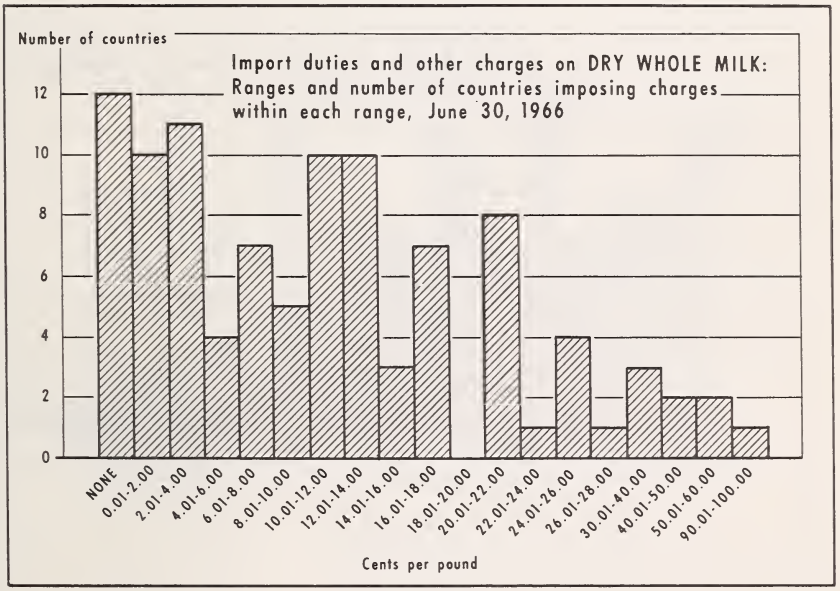
Dry Whole Milk

Import duties and/or other entry charges on dry whole milk in the 89 countries imposing them averaged 14.31 cents per pound.

Argentina's duty on this product, at 95.23 cents per pound, was the highest. Next came Panama with 57.82 cents, followed by Chile with 38.10 cents. In Paraguay, although the import duty was just 13.00 cents, additional charges brought the total cost of entry to 36.70 cents per pound.

The duty on dry whole milk entering the United States was 3.10 cents per pound.

Twelve countries admitted this product free of duty or other entry charges.



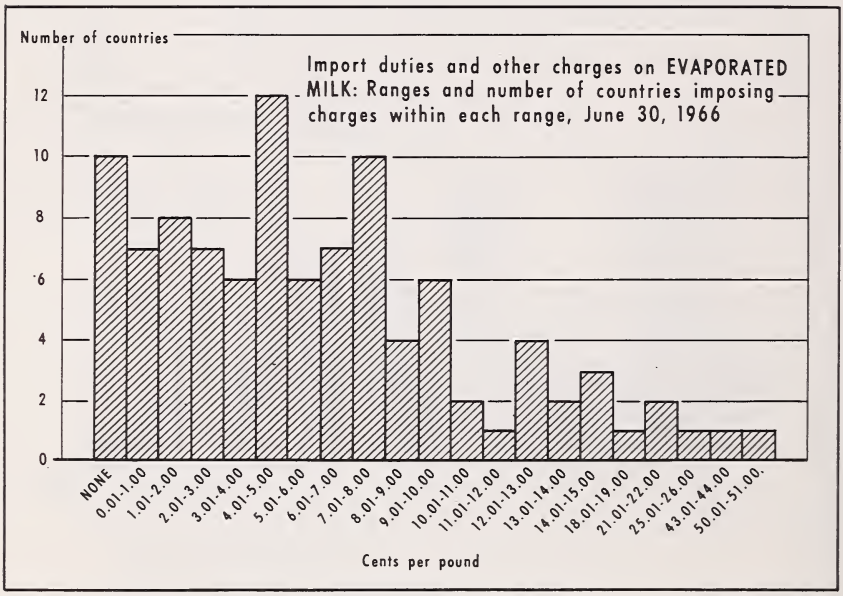
Evaporated Milk

Ninety-one countries applied import duties and/or other entry charges amounting to an average 9.39 cents per pound on evaporated milk.

In three countries, import duties were considerably above the average. Argentina charged 42.68 cents per pound, Portugal 25.40 cents, and Costa Rica 21.32 cents.

The only U.S. import charge on this product was a specific duty of 1 cent per pound.

Ten of the foreign countries under study permitted evaporated milk to enter free of duty or other entry charges.



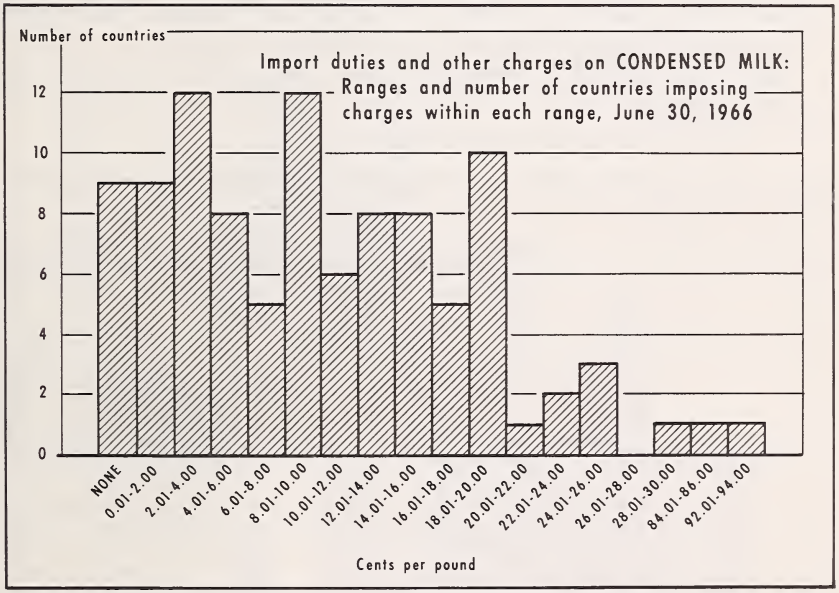
Condensed Milk

Of the countries included in this study, 92 applied import duties and/or other entry charges on condensed milk. These averaged 12.47 cents per pound.

Argentina's duty, at 83.50 cents per pound, was the highest. This, added to other charges of 1.10 cents, brought the total entry cost to 84.60 cents. The second highest duty was Portugal's 25.40 cents, followed by Mozambique's 21.82. In both Ecuador and Italy, the duty also exceeded 19 cents per pound.

In the United States, the import duty was 1.75 cents.

Nine foreign countries admitted condensed milk free of duty or other entry charges.



Malted Milk

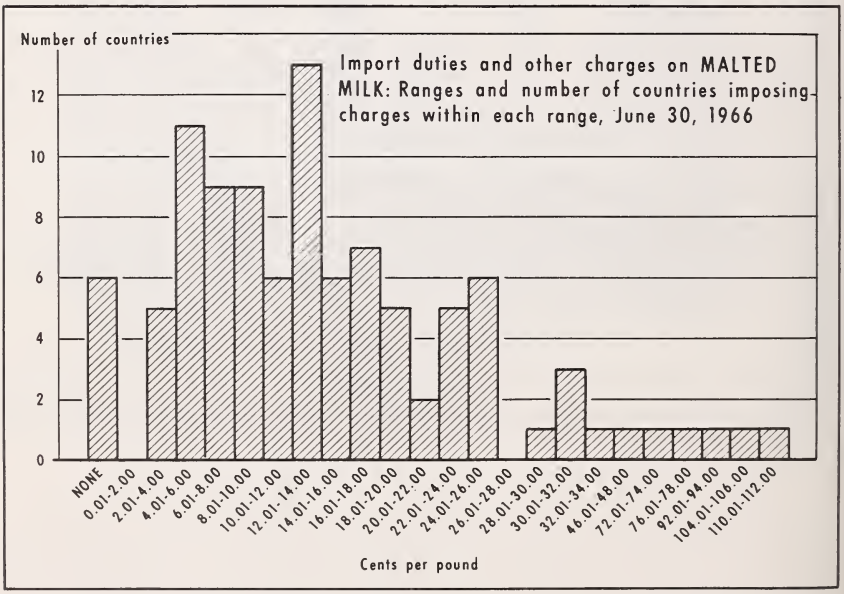
Ninety-five countries applied import duties and/or other entry charges averaging 18.00 cents per pound on malted milk.

A number of countries applied import duties considerably above the average. Argentina's was 104.52 cents per pound, Burma's 70.65 cents, Mexico's 70.13 cents, Vietnam's 61.69 cents, Columbia's 47.20 cents, and Ghana's 31.00 cents.

The U.S. import duty on this product was $17\frac{1}{2}$ percent ad valorem, which on June 30, 1966 amounted to 8.20 cents per pound.

In several countries, charges other than duties brought the total entry cost up to a relatively high level. For example, Uruguay's import duty was only 2 cents per pound, but additional fees and taxes resulted in a total entry charge of 110.12 cents. Vietnam's additional fees of 30.84 cents brought its total to 92.53 cents. Brazil, Turkey, Paraguay, and Ghana each showed total entry charges of about 31.50 cents per pound.

Only six countries admitted malted milk free of duty or other entry charges.



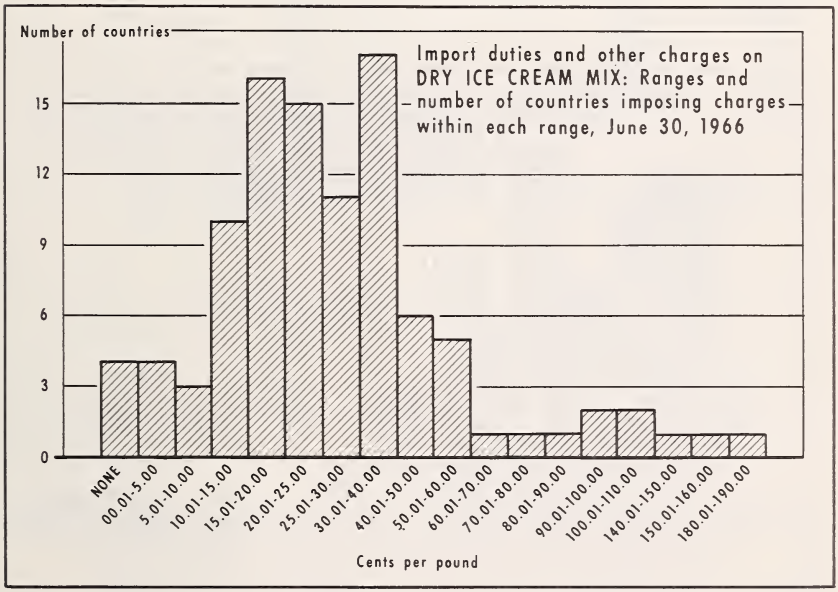
Dry Ice Cream Mix

In 97 countries duties and/or other entry charges on dry ice cream mix averaged 34.07 cents per pound.

Argentina, Venezuela, Vietnam, Columbia, Burma, and Mexico had the highest import duties--an average of 103.86 cents. Other charges in these countries were 17.18 cents per pound, resulting in total entry fees averaging 121 cents.

The U.S. import duty on this product was $17\frac{1}{2}$ percent ad valorem--equivalent to approximately 11.2 cents per pound--at the time this study was made.

Only three countries permitted dry ice cream mix to enter free of duty or charge, and one, Chile, prohibited imports.



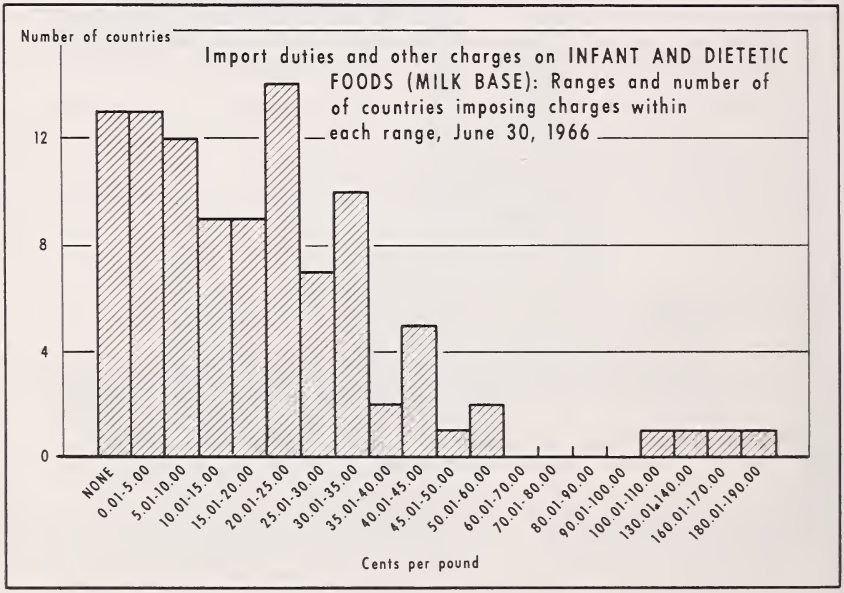
Infant and Dietetic Foods (Milk Base)

Eighty-eight of the countries included in this study applied import duties and/or other charges averaging 25.88 cents per pound on infant and dietetic foods.

Three countries imposed import duties exceeding 100 cents per pound: Argentina with 184.91 cents, Vietnam with 107.66 cents, and Mexico with 105.85 cents. Each of these countries also imposed other entry charges that brought the total entry fee to 187.43 cents per pound in Argentina, 161.49 cents in Vietnam, and 109.02 cents in Mexico.

The U.S. import duty was 17½ percent ad valorem--equivalent to about 14.50 cents per pound--at the time of this study.

Thirteen countries admitted this product free of duty or other charges.



BUTTER: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	12 cents per lb.	12.00	--	--	--	--	12.00
Mexico	1.5 pesos per kg.	5.44	Plus 40% ad val.	29.72	Surcharge, 3% of total duty.	1.05	36.21
United States	7 or 14 cents per lb., depending on established quotas and time periods.	7.00	--	--	--	--	7.00
Central America:							
Aruba	10.5 florins per 100 kg.	2.53	--	--	--	--	2.53
Barbados	$4.80 per 100 lb.	4.80	--	--	--	--	4.80
Bonaire	10.5 florins per 100 kg.	2.53	--	--	--	--	2.53
British Honduras	6 cents per lb.	6.00	--	--	Entry tax, 3% ad val.	2.23	8.23
Costa Rica	60 cents per kg.	27.27	10% ad val.	7.28	--	--	34.55
Curaçao	10.5 florins per 100 kg.	2.53	--	--	--	--	2.53
Dominican Republic	60 centavos per net kg.	27.30	--	--	Internal tax, 50% of f.o.b. value; consumption tax, 15% of duty plus tax; surtax, 3% of duty plus tax.	45.00	72.30
El Salvador	60 cents per gross kg.	27.28	10% ad val.	7.14	--	--	34.42
Guatemala	60 cents per gross kg.	27.28	10% ad val.	7.27	--	--	34.55
Guyana	7.90 cents per lb.	7.90	--	--	--	--	7.90
Haiti	--	--	25% ad val.	18.23	--	--	18.23
Honduras	60 cents per kg.	27.28	10% ad val.	7.33	--	--	34.60
Jamaica	18 shillings 9 pence per 100 lb.	2.61	--	--	10% of import duty.	.26	2.87
Nicaragua	60 cents per kg.	27.27	10% ad val.	7.27	--	--	34.54

See footnotes at end of table.

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Central America and Caribbean--Con.							
Panama	5 balboas per kg.	2.27	--	--	Customs surcharge, 2.5% ad val.	1.70	3.97
Surinam	--	--	30% ad val.	22.08	--	--	22.08
Trinidad	$4.50 per 100 lb.	4.50	--	--	--	--	4.50
South America:							
Argentina	--	--	220% of cost, insurance, and freight.	160.00	Statistical tax, 3% of c.i.f. value	2.18	162.18
Bolivia	1.5 bolivianos per kg.	13.00	--	--	Sales tax, 5% ad val. based on c.i.f.	3.60	16.60
Brazil	--	--	60% ad val. of c.i.f.	43.86	Customs surtax, 5% of c.i.f.; improvement tax, 1%; merchant marine tax, 5%; exchange surcharge based on value of exchange contract, 10%.	15.36	59.22
Chile	4 pesos per kg.	37.45	--	--	Additional tax, 3%; surcharge 1%	2.94	40.39
Colombia	--	--	60% of c.i.f. value	43.56	--	--	43.56
Ecuador	5.00 sucres per net kg.	11.45	30% of c.i.f.	22.01	--	--	33.46
Paraguay	9.7 cents per kg.	4.40	--	--	Additional tax, 15% of c.i.f.; foreign exchange surtax, 30% of c.i.f.; sales tax, 5% of c.i.f.; consular fee, 5% of f.o.b. value.	39.80	44.20
Peru	1 sole per kg.	1.70	25% ad val.	18.38	4% of ocean freight plus consular charges.	.81	20.89
Uruguay	84% of official valuation of 6.388 pesos per legal kg.	3.92	--	--	Surcharge of 225 percent of c.i.f.; misc. port handling, remittance and other fees of about 10% of c.i.f.	172.00	175.92
Venezuela	2.20 bolivars per gross kg.	22.23	--	--	--	--	22.23

See footnotes at end of table

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe:							
Austria	--	--	23% ad val., but not less than 460 Austrian schillings per kg.	16.74	Import equalization tax, 1.8% (ad val. plus duty).	1.61	18.35
Denmark	Free.	--	--	--	--	--	--
Finland	Duty free.	--	--	--	Import tax, 6.35 finmarks per kg.; turnover tax, 11.2 percent of the duty-paid value.	107.00	107.00
Greece	In containers of more than 4 kg., 170 metal drachmai per 100 kg.	2.57	--	--	--	--	2.57
Malta	--	--	Put up for retail sale, 5% ad val; otherwise free.	3.72	--	--	3.72
Norway	2.80 kroner per kg.	17.80	--	--	Turnover tax, 13.64% collected on duty-paid value.	12.45	30.25
Portugal	12 escudos per kg.	19.40	--	--	--	--	19.40
Spain	--	--	24% ad val.	16.37	Compensatory import tax on duty-paid value, 10%; surtax, 1% of customs.	9.16	25.53
Sweden	Duty free.	--	--	--	Import tax, 170 kroner per 100 kg.; turnover tax, 10%.	26.01	26.01
Switzerland	30 Swiss francs per 100 kg. plus 100 francs per 100 kg.	13.60	--	--	Statistical tax of 3% of customs charges.	.40	14.00
United Kingdom	Free.	--	--	--	--	--	--
EEC countries:[2]							
Belgium	7313 francs per 100 kg.	66.48	--	--	--	--	66.48

See footnotes at end of table.

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
EEC countries[2]--Con.							
France----------	606.19 francs per 100 kg.	56.21	--	--	--	--	56.21
Italy----------	59,512 lire per 100 kg.	43.30	--	--	--	--	43.30
Luxembourg------	63361 francs per 100 kg.	65.76	--	--	--	--	65.76
Netherlands-----	344.81 guilders per 100 kg.	43.33	--	--	--	--	43.33
West Germany-----	45861 deutsche marks per 100 kg.	52.11	--	--	--	--	52:11
Africa:							
Algeria----------	--	--	8% ad val.	5.94	Variable unloading charges, not available.	--	5.94
Angola----------	12 escudos per kg.	16.37	--	--	--	--	16.37
Ethiopia----------	--	--	50% ad val.	38.40	Transaction tax, 12%; municipal tax of 5% if duty more than 40%.	13.16	51.56
Ghana----------	1 shilling per lb.	14.00	--	--	--	--	14.00
Guinea----------	--	--	20% ad val.	14.50	--	--	14.50
Ivory Coast-------	--	--	Fiscal duty, 4%; customs duty, 5%; special import duty, 7.53% of c.i.f., plus all taxes & duties.	12.58	Statistical tax, 1%, tax on value added, 11% assessed on c.i.f. value plus all taxes and duties.	10.27	22.85
Kenya----------	--	--	37-1/2% ad val.	27.24	--	--	27.24
Liberia----------	12 cents per lb.	12.00	--	--	--	--	12.00
Libya----------	--	--	15% ad val.	11.15	--	--	11.15
Malagasy----------	--	--	10% ad val., c.i.f.	7.38	Import tax, 35% of c.i.f.	25.82	33.20
Malawi----------	6 pence per lb.	7.02	--	--	--	--	7.02

See footnotes at end of table.

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Mauritania	--	--	Fiscal import duty, 4% ad val.; customs duty, 5% ad val.	6.61	Standard import tax, 20% of c.i.f. value plus duties; turnover tax, 10% of c.i.f. value, plus duties, plus standard import tax; statistical tax highly variable.	25.65	32.26
Mauritius	20 rupees per 100 kg.	1.91	--	--	--	--	1.91
Morocco	--	--	20% ad val., c.i.f.	14.65	General tax of 8% total customs value, plus special tax 2.5% of c.i.f. Stamp tax 1% of total of all duties & taxes.	9.23	23.88
Mozambique	12 escudos per kg.	16.32	--	--	Highly variable surtax, not available.	--	16.32
Nigeria	1 shilling 6 pence per lb.	21.00	--	--	--	--	21.00
Republic of Congo-	Free.	--	--	--	--	--	--
Réunion	Variable levy (same as France).	56.21	--	--	--	--	56.21
Rhodesia	6 pence per lb.	7.02	--	--	--	--	7.02
Senegal	--	--	Fiscal import duty, 4% ad val.; customs duty, 5% ad val.	6.61	Standard import tax, 20% of c.i.f. value plus duties; turnover tax, 10% of c.i.f. value, plus duties, plus standard import tax; statistical tax highly variable.	25.65	32.26
South Africa	165 South African cents per lb.	2.31	--	--	--	--	2.31
Sudan	--	--	50% ad val., c.i.f.	38.16	--	--	38.16
Tanzania	--	--	37-1/2% ad val.	27.24	--	--	27.24
Tunisia	--	--	25% ad val.	18.59	--	--	18.59
Uganda	--	--	37-1/2% ad val.	27.24	--	--	27.24
United Arab Republic	--	--	Customs duty, 20%; statistical duty, 5%.	18.57	Import tax, 3% of duty, pavement charge 3% of combined total of customs duty, import tax and statistical tax.	1.13	19.70
Zambia	6 pence per lb.	7.02	--	--	--	--	7.02

See footnotes at end of table.

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia:							
Aden	No gen. customs tariff.	--	--	--	--	--	--
Burma[3]	--	--	35% ad val.	26.34	Sales tax, 15%.	11.20	37.54
Cambodia	--	--	30% ad val.	22.20	Inspection and handling charges.	1.00	23.20
Ceylon	--	--	15% ad val.	11.40	--	--	11.40
Cyprus	Free.	--	--	--	--	--	--
India	--	--	25% ad val.	18.56	Import tax, 10%.	7.42	25.98
Iran	15 rials per kg.	9.00	--	--	Profit tax; commerce tax, 1%; municipal tax, 1%; export tax, 0.1%; unloading tax 40 rials per metric ton; northern port tax and southern port tax, 39 rials per metric ton.	10.35	19.35
Iraq	0.225 dinars per kg.	28.60	--	--	--	--	28.60
Israel	2.50 pounds per kg.	37.82	--	--	--	--	37.82
Jordan	Free.	--	--	--	--	--	--
Lebanon	Duty free.	--	--	--	Municipal tax, 1.5 percent ad val.	.96	.96
Pakistan	--	--	30% ad val.	22.30	Regulatory tax.	2.20	24.50
Saudi Arabia	0.1 rial per kg.	1.00	--	--	Surtax, 10% of customs duty.	.10	1.10
Turkey	--	--	50% ad val.	37.18	Stamp tax, 5%; customs surtax, 15% of duty; port tax, 2-1/2% of all duties and taxes except the stamp tax.	12.22	49.40
Far East and Oceania:[3]							
Australia	7 pence per lb.	8.19	--	--	Primage duty, 10%.	7.56	15.75
Hong Kong	Free.	--	--	--	--	--	--
Indonesia	--	--	50% ad val.	38.05	--	--	38.05
Japan	--	--	35% ad val.	25.74	--	--	25.74
Korea	--	--	80% ad val.	59.04	--	--	59.04
Laos	--	--	30% ad val.	22.20	--	--	22.20

See footnotes at end of table.

BUTTER: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania[3]--Con.							
Malaysia----------	$11.20 per cwt.	10.00	--	--	--	--	10.00
New Zealand-------	--	--	10% of value in country of export.	6.80	--	--	6.80
Philippines-------	--	--	63% ad val.	46.49	Sales tax, 7% plus 25% of landed costs.	10.57	57.06
Singapore---------	Free.	--	--	--	--	--	--
Taiwan------------	--	--	70% ad val. of dutiable value, defined as c.i.f. plus 20%	62.63	Defense tax, 20 percent of import duty payable. Harbor dues, 3% of dutiable value.	15.20	77.83
Thailand----------	11 baht per kg., which is higher than 27.5% ad val.	24.25	--	--	Profit tax, 4% of c.i.f. plus import duty and unloading charges.	4.93	29.18
Vietnam-----------	--	--	150% ad val.	111.00	Austerity tax, 120% ad val.	89.00	200.00

[1] Based on New York wholesale price, USDA Grade AA of 68 cents a pound, as of June 30, 1966.

[2] European Economic Community import levies in lieu of duties. Consistent with the Common Agricultural Policy of the EEC, previous import duties as such have been largely replaced by levies now applied on imports of dairy products from third countries. The amount of an individual levy corresponds to the difference between the so-called threshold price and the exporter's price, free-at-frontier, in the importing country. Threshold prices are initially fixed by each EEC member country on the basis of what is known as a reference price, which is the arithmetic mean of ex-factory prices of each product or group of products during a recent specified historical period. Regarding imports from nonmember countries, the free-at-frontier prices are fixed on the basis of the most favorable purchasing possibilities in international trade. In general, levies are calculated and made available on a biweekly basis. In this study, published levies were used regarding butter, Cheddar cheese, nonfat dry milk, dry whole milk, evaporated milk, and condensed milk. Concerning malted milk, dry ice cream mix, and infant foods, (milk base), for which levies were not available, the respective country tariff schedules were used.

[3] Via Stockton, Calif.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	3 cents per lb.	3.00	--	--	--	--	3.00
Mexico	20 pesos per kg.	73.00	Plus 110% of official-valuation.	127.00	Surtax 3% on imports other than by mail.	6.00	206.00
United States	--	--	Minimum is 15% ad val.; otherwise 3 cents per lb.	7.00	--	--	7.00
Central America:							
Aruba	4 florins per kg.	.96	--	--	--		.96
Barbados	6 cents per lb.	6.00	--	--	--	--	6.00
Bonaire	4 florins per kg.	.96	--	--	--		.96
British Honduras	4 cents per lb.	4.00	--	--	Entry tax, 3%; minimum is 10 per package.	.10	4.10
Costa Rica	40 cents per kg.	18.20	15% ad val.	7.28	--	--	25.48
Curaçao	4 florins per kg.	.96	--	--	--	--	.96
Dominican Republic	50 centavos per kg.	22.72	--	--	Internal tax, 50% of f.o.b. value; consumption tax, 15% of sum of duties and taxes; similar surtax of 3%.	45.00	67.72
El Salvador	90 cents per kg.	40.91	15% ad val.	7.29	--	--	48.20
Guatemala	90 cents per kg.	40.91	15% of c.i.f.	7.29	--	--	48.20
Guyana	7.90 cents per lb.	7.90	--	--	--	--	7.90
Haiti	0.80 gourdes per kg.	7.30	--	--	Tax, 5%. --	2.44	9.74
Honduras	90 cents per kg.	40.91	15% ad val.	7.29	--	--	48.20
Jamaica	16 shillings 8 pence per 100 lb.	2.32	--	--	Surtax 10% of import duty.	.23	2.55
Nicaragua	90 cents per kg.	40.91	15% ad val.	7.29	--	--	48.20
Panama	0.10 balboas per kg.	4.50	--	--	Surtax, 2-1/2%.	1.20	5.70
Surinam	5 percent ad val.	2.47	--	--	--	--	2.47
Trinidad	$3 per 100 lb.	3.00	--	--	--	--	3.00

See footnotes at end of table.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America:							
Argentina	--	--	325% ad val.	157.00	3% statistical tax.	1.47	158.47
Bolivia	1.5 bolivianos per kg.	5.74	10% ad val.	4.95	Sales tax and consular fee.	2.47	13.16
Brazil	--	--	60% ad val.	29.60	Customs surtax; merchant marine tax; exchange surtax; port improvement tax; 21%.	10.36	39.96
Chile[2]	Free.	--	--	--	--	--	--
Colombia[2]	--	--	150% ad val.	73.36	--	--	73.36
Ecuador	20 sucres per net kg.	45.45	40% ad val.	19.68	--	--	65.13
Paraguay	6.3 cents per kg.	3.00	15% ad val.	7.30	Foreign exchange surcharge, 30% of c.i.f.; sales tax 5%; consular fee 5% of f.o.b. value.	19.40	29.70
Peru	10 soles per gross kg.	17.00	30% ad val.	14.86	4% of ocean freight; consular fees, 5 cents.	.81	32.67
Uruguay	--	--	52.5% of official valuation of 4.1574 pesos per legal kg.	1.70	Port handling tax and remittance fees 10% of c.i.f., plus 150% surcharge on c.i.f.	78.80	80.50
Venezuela	1 bolivar per gross kg.	11.30	--	--	--	--	11.30
Europe:							
Austria	560 Austrian schillings per 100 kg.	9.93	--	--	Import equalization tax, 1.8% of c.i.f. plus duty.	1.10	11.03
Denmark	--	--	10% ad val.	4.76	--	--	4.76
Finland	Duty free	--	--	--	Import tax, 3.09 finmarks per kg.	43.62	43.62
Greece	130 drachmas per 100 kg.	1.96	--	--	--	--	1.96
Malta	Free.	--	--	--	--	--	--
Norway	1.20 kroner per kg.	7.63	--	--	Turnover tax, 13.64% of duty-paid value.	7.67	15.30
Portugal	20 escudos per kg.	31.70	--	--	---	--	31.70
Spain	10 pesetas per kg.	7.73	41.5% ad val.	20.87	Compensatory import tax, 10% of duty-paid value; surtax 1% of customs duty.	8.10	36.70

See footnotes at end of table.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Sweden	Duty free.	--	--	--	Import tax, 51 kroner per 100 kg.; turnover tax, 10% of c.i.f. plus duty plus taxes.	9.70	9.70
Switzerland	80 Swiss francs per 100 gross kg.	8.33	--	--	Statistical tax, 3% of customs charges.	.24	8.57
United Kingdom	--	--	15% ad val.	7.32	--	--	7.32
EEC countries:[3]							
Belgium	1660 Belgian francs per 100 kg.	15.10	--	--	--	--	15.10
France	163.96 French francs per 100 kg.	15.20	--	--	--	--	15.20
Italy	17,364 lire per 100 kg.	12.63	--	--	--	--	12.63
Luxembourg	1660.5 francs per 100 kg.	15.10	--	--	--	--	15.10
Netherlands	120.22 guilders per 100 kg.	15.10	--	--	--	--	15.10
West Germany	121.63 deutsche marks per 100 kg.	13.82	--	--	--	--	13.82
Africa:							
Algeria	--	--	16% ad val.	8.23	Variable unloading charges.	--	8.23
Angola	20 escudos per kg.	27.30	--	--	--	--	27.30
Ethiopia	--	--	50% ad val.	26.32	Transaction tax, 12%; municipal tax, 5%; sealand statistics fee, 0.12 cents.	9.03	35.35
Ghana	1 shilling per lb.	14.00	--	--	--	--	14.00
Guinea	--	--	50% ad val.	24.64	--	--	24.64

See footnotes at end of table

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Ivory Coast	--	--	Fiscal duty, 15%; customs duty, 10%; special import duty 7.53% of c.i.f. plus all taxes and duties.	16.96	Statistical tax, 1%, c.i.f.; tax on value added, 11% of c.i.f. plus all taxes and duties.	7.84	24.80
Kenya	--	--	37-1/2% ad val.	18.48	--	--	18.48
Liberia	15 cents per lb.	15.00	--	--	--	--	15.00
Libya	Free.	--	--	--	--	--	--
Malagasy	--	--	10% of c.i.f.	4.96	Import tax, 35%, c.i.f.	17.36	22.32
Malawi	--	--	10% of c.i.f.	4.92	--	--	4.92
Mauritania	--	--	Fiscal import duty, 15%; customs duty 10%.	12.32	Standard import tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. value plus fiscal import duty plus customs duty, plus standard import tax.	19.74	32.06
Mauritius	20 rupees per 100 kg.	1.91	--	--	--	--	1.91
Morocco	--	--	70% of c.i.f.	36.00	Special tax, 2.5% ad valorem; tax of 8% on total customs value; customs duties and special tax; stamp tax, 1% of total of all duties and taxes.	6.39	42.39
Mozambique	20 escudos per kg.	27.30	--	--	--	--	27.30
Nigeria	1 shilling 6 pence per lb.	21.00	--	--	--	--	21.00
Republic of Congo	Duty free.	--	--	--	Statistical tax, 0.05% ad val.	.03	.03
Reunion	163.96 French francs per 100 kg.	15.20	--	--	--	--	15.20
Rhodesia	--		10% ad val.	5.02	--		5.02

See footnotes at end of table.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Senegal	--	--	Fiscal import duty 15%; customs duty, 10%.	12.32	Standard import tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax equals 10% of c.i.f.	19.74	32.06
South Africa	--	--	25% ad val., or 330 So. African cents per 100 lb., if higher.	11.00	--		11.00
Sudan	--	--	80% of c.i.f.	41.72	--	--	41.72
Tanzania	--	--	37-1/2% ad. val.	18.48	--	--	18.48
Tunisia	--	--	15% ad. val.	7.71	--	--	7.71
Uganda	--	--	15% ad. val.	7.71	--	--	7.71
United Arab Republic	--	--	Customs duty, 25% ad val.; statistical duty, 5% of c.i.f.; pavement duty, 3% of import duty, plus import tax plus statistical duty.	14.95	Import tax, 3% of import duty.	.38	15.33
Zambia	--	--	10% ad val.	4.92	--	--	4.92
West and Central Asia:							
Aden	Free.	--	--	--	--	--	--
Burma[4]	--	--	Import duty, 30% of c.i.f.	15.33	Sales tax, 15% of c.i.f.	7.60	22.93
Cambodia	--	--	30% of c.i.f	14.90	Surcharges for inspection and handling unspecified.	1.00	15.90
Ceylon	--	--	110% of c.i.f.	57.10	--	--	57.10

See footnotes at end of table.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Cyprus	--	--	28% ad val.	14.40	--	--	14.40
India	--	--	25% ad val.	12.52	Import tax on c.i.f., 10%	5.00	17.52
Iran	Duty free.	--	--	--	Commercial profits tax, 20 rials per kg.; commerce tax, 1%; municipal tax, 1%; health tax, 5 rials per ton; port taxes, 39 rials per ton; unloading tax, 40 rials per metric ton; export encouragement tax 0.1%.	13.05	13.05
Iraq	0.125 dinars per kg.	16.00	--	--	--	--	16.00
Israel	1 Israeli £ per kg.	15.10	--	--	--	--	15.10
Jordan	Free.	--	--	--	Additional taxes of 10% are not charged on duty-free items.	--	--
Lebanon	--	--	11% of c.i.f.	5.70	Municipal tax, 1.5% of c.i.f.	.78	6.48
Pakistan	--	--	30% of c.i.f.	15.00	Regulatory tax, 10% of c.i.f.	5.00	20.00
Saudi Arabia	0.1 rial per kg.	1.00	--	--	Surtax, 10% of customs duty	.10	1.10
Turkey	--	--	50% of c.i.f.	25.72	Stamp tax, 5% of c.i.f.; customs surtax, 15% of duty; port tax, 2-1/2% all duties and taxes except stamp tax.	8.45	34.17
Far East and Oceania:[4]							
Australia	7 pence per lb.	8.19	--	--	--	--	8.19
Hong Kong	Free.	--	--	--	--	--	--
Indonesia	--	--	50% ad val.	25.32	--	--	25.32
Japan	--	--	35% ad val.	17.28	--	--	17.28
Korea	--	--	80% ad val.	39.71	--	--	39.71
Laos	--	--	30% ad val.	14.94	--	--	14.94
Malaysia	--	--	7-1/2% ad val.	3.80	--	--	3.80
New Zealand	--	--	10% of prices in country of export	4.40	--	--	4.40

See footnotes at end of table.

CHEDDAR CHEESE: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania[4]--Con.							
Philippines	--	--	45% ad val.	23.33	Sales tax of 7% of landed cost plus 25%.	6.34	28.67
Singapore	Free.	--	--	--	--	--	--
Taiwan	--	--	70% of c.i.f. plus 20%.	41.78	Harbor dues, 3% of c.i.f.; defense tax, 20% of import duty.	9.85	51.63
Thailand	--	--	15 baht per kg. or 33% ad val., whichever is higher.	33.70	Profit tax, 5% of c.i.f. plus import duty plus unloading charges.	4.20	37.90
Vietnam	--	--	150% of c.i.f.	74.82	Austerity tax, 120% of c.i.f.	59.85	134.67

[1] Based on N.Y. wholesale price, Cheddar, USDA Grade A, 44 cents per lb. as of June 30, 1966.
[2] Imports currently prohibited.
[3] See footnote 2, butter table.
[4] Via Stockton, Calif.

Note: At the conclusion on June 30, 1967 of the Kennedy Round sessions of the General Agreement on Tariffs and Trade, the United States had granted concessions totaling almost $44 million on dairy products, $25 million in duty reductions. Duties ranging between 12 and 20 percent on sheep and goats milk cheese, supplied largely by EEC countries, were reduced by 25 percent. Duties on other cheeses, like Roquefort--supplied by the EEC--and Emmenthaler and Gruyere--supplied mainly by Switzerland--were reduced by 50 percent. The duty reductions became effective annually beginning Jan. 1, 1968, and will continue progressively through 1972.

The United States granted no concessions on cheeses valued at about $14 million--mainly cow milk cheeses like Cheddar, Colby, Edam, Gouda, and Italian-types supplied mainly by the EEC, Denmark, and New Zealand. This country also granted no concessions on frozen cream, dried milk, butter, whey, yogurt, and ice cream.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	3-1/2 cents per lb.	3.50	--	--	--	--	3.50
Mexico	0.40 pesos per kg.	1.45	15% ad val.	3.27	Surtax, 3% of duty.	.14	4.86
United States	--	1.50	--	--	--	--	1.50
Central America:							
Aruba	--	--	4-1/2% ad val.	.97	--	--	.97
Barbados	10 cents per lb.	10.00	--	--	--	--	10.00
Bonaire	--	--	4-1/2% ad val.	.97	--	--	.97
British Honduras	--	--	5% ad val.	1.10	Entry tax, 3% ad val.	.70	1.80
Costa Rica	40 cents per kg.	18.20	15% ad val.	2.73	--	--	20.93
Curaçao	--	--	4-1/2% ad val.	.97	--	--	.97
Dominican Republic	Free.	--	--	--	--	--	--
El Salvador	11 cents per kg.	5.00	5% ad val.	1.10	--	--	6.10
Guatemala	15 cents per kg.	6.82	10% ad val.	2.10	--	--	8.92
Guyana	--	--	5% ad val.	1.05	--	--	1.05
Haiti	--	--	10.56% ad val.	2.32	Surtax, 4% ad val.	.88	3.20
Honduras	20 cents per kg.	9.10	10% ad val.	2.12	--	--	11.22
Jamaica	--	--	25% ad val.	5.39	Surtax, 10% of duty.	.54	5.93
Nicaragua	1.10 cents per kg.	5.00	13% ad val.	2.76	--	--	7.76
Panama	0.50 balboas per kg.	22.70	--	--	Customs surcharge, 2-1/2% of f.o.b. value.	.48	23.18
Surinam	--	--	40% ad val.	8.52	--	--	8.52
Trinidad	--	--	15% ad val.	3.24	--	--	3.24
South America:							
Argentina	--	--	220% ad val.	49.28	Statistical tax, 3%.	.67	49.95
Bolivia	--	--	2% ad val.	.44	Turnover tax, 2%; consular tax, 6%.	1.76	2.20
Brazil	--	--	35% ad val.	7.74	Customs surtax, 5%; port improvement tax, 1% merchant marine tax, 5% of ocean freight; exchange surtax, 10% of exchange contract.	3.38	11.12

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America--Con.							
Chile	3.70 gold pesos.	34.65	--	--	Additional tax, 3%; surcharge, 6%.	1.00	35.65
Colombia	--	--	60% ad val.	13.20	--	--	13.20
Ecuador	4 sucres per kg.	9.10	30% ad val.	6.51	--	--	15.61
Paraguay	$5.09 per 100 kg.	6.60	--	--	Exchange surtax, 30% of c.i.f.; additional tax, 15%; sales tax, 5%; consular fee,5%	12.00	18.60
Peru	1 sole per kg.	1.70	20% ad val.	4.40	Maritime tax, 4% of ocean freight; consular charges, approx. 5 cents per lb.	.62	6.72
Uruguay	109.5 percent of official valuation of 1.52 pesos per kg.	1.20	--	--	Miscellaneous holding and remittance fees, 10% of c.i.f.; plus surcharge of 90% of c.i.f.	22.13	23.33
Venezuela[2]	0.50 bolivars per kg.	11.40	--	--	--	--	11.40
Europe:							
Austria	21% but not less than A.S.304.50 per 100 kg.	5.40	--	--	Turnover equalization tax, 8.25%.	2.38	7.78
Denmark	--	--	20% ad val.	4.27	--	--	4.27
Finland	Duty free.	--	--	--	Import tax, 1.15 finnmarks per kg.; turnover tax, 11.2% of c.i.f.	20.44	20.44
Greece	20 drachmas per 100 kg.	.30	--	--	--	--	.30
Malta	Free.	--	--	--	--	--	--
Norway	1.20 kroner per kg.	7.63	--	--	Turnover tax, 13.64% of duty-paid value.	3.95	11.58
Portugal	16 escudos per kg.	25.40	--	--	--	--	25.40
Spain	--	--	26% ad val.	6.01	Compensatory import tax, 10% of duty-paid value; surtax, 1% of customs duty.	2.97	8.98
Sweden	Duty free.		--	--	Import tax, 235 kroner per 100 kg.; turnover tax, 10% of c.i.f. plus duty plus taxes.	24.93	24.93
Switzerland	50 francs per 100 kg.	5.23	--	--	Statistical tax, 3% of customs charges.	.16	5.39

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
United Kingdom-----	6 shillings per cwt	.75	--	--	--	--	.75
EEC countries:[3]							
Belgium----------	405.5 francs per 100 kg.	3.69	--	--	--	--	3.69
France-----------	97.60 francs per 100 kg.	9.05	--	--	--	--	9.05
Italy------------	12,264 lire per 100 kg.	8.92	--	--	--	--	8.92
Luxembourg-------	405.5 francs per 100 kg.	3.69	--	--	--	--	3.69
Netherlands------	32.58 florins per 100 kg.	4.09	--	--	--	--	4.09
West Germany-----	20.46 deutsche marks per 100 kg.	2.32	--	--	--	--	2.32
Africa:							
Algeria[4]-------	--	--	8% ad val.	1.70	--	--	1.70
Angola-----------	8 escudos per kg.	11.00	--	--	--	--	11.00
Ethiopia---------	--	--	10% ad val.	2.30	Transaction tax, 10% ad val.; municipal tax of 3% if duty is less than 40%; small seal and statistical fee.	3.50	5.80
Ghana------------	1 £ per cwt.	2.50	--	--	--	--	2.50
Guinea-----------	--	--	20% ad val.	4.33	--	--	4.33
Ivory Coast------	--	--	Fiscal import duty, 5% customs duty, 7%; special import duty, 7.53% assessed on c.i.f. value plus all taxes and duties.	4.23	Statistical tax, 1% of the c.i.f. value; tax on value added, 11% assessed on c.i.f. value plus all taxes and duties.	3.04	7.27

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Kenya	--	--	37-1/2% ad val. which is greater than 28 shillings and 25 pence per 100 lb.	8.11	--	--	8.11
Liberia	2 cents per lb.	2.00	--	--	Surcharge, 15% of regular duty; public highway levy, 5% ad val.	1.45	3.45
Libya	Free.	--	--	--	--	--	--
Malagasy	Duty free.	--	--	--	Import tax, 12%.	2.64	2.64
Malawi	1 pence per lb.	1.17	--	--	--	--	1.17
Mauritania	--	--	Fiscal import duty 5%; customs duty, 7%.	2.46	Standard importation tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus fiscal and customs duties plus standard importation tax; statistical tax, 4.6 cents per package imported.	7.51	9.97
Mauritius	--	--	25% ad val.	5.48	--	--	5.48
Morocco	--	--	20% ad val.	4.68	Special ad val. tax, 2.5%; also tax of 8% of customs value, customs duties, and special tax; stamp tax, 1% of all duties and taxes.	3.62	8.30
Mozambique	16 escudos per kg.	21.82	--	--	--	--	21.82
Nigeria	Free.	--	--	--	--	--	--
Republic of Congo-	Duty Free.	--	--	--	Statistical tax, 0.05% ad val.	.01	.01
Réunion	Same as EEC levy by France.	9.05	--	--	--	--	9.05
Rhodesia	1 pence per lb.	1.17	--	--	--	--	1.17

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Senegal----------	--	--	Fiscal import duty, 5%; customs duty 7%.	2.46	Standard importation tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus fiscal & customs duties plus standard importation tax; statistical tax 4.6 cents per package imported.	7.51	9.97
South Africa------	Free.	--	--	--	--	--	--
Sudan-------------	--	--	25% ad val.	5.41	--	--	5.41
Tanzania----------	--	--	37-1/2% ad val.	8.11	--	--	8.11
Tunisia-----------	Free.	--	--	--	--	--	--
Uganda------------	37-1/2% ad val. which is greater than 28 shillings and 25 pence per 100 lb.	8.11	--	--	--	--	8.11
United Arab Republic--------	Customs duty free.	--	--	--	Statistical tax, 5% of c.i.f.; Import tax, 3% of customs duty, if any; pavement tax, 3% of import and statistical taxes plus customs duty, if any.	1.20	1.20
Zambia------------	1 pence per lb.	1.17	--	--	--	--	1.17
West and Central Asia:							
Aden--------------	Free.	--	--	--	--	--	--
Burma[5]----------	--	--	35% ad val.	7.72	Sales tax, 15%.	3.30	11.02
Cambodia----------	--	--	13% ad val.	2.89	Various surtaxes.	1.00	3.89
Ceylon------------	Free. --	--	--	--	--	--	--
Cyprus------------	Free.	--	--	--	--	--	--
India-------------	Duty free.	--	--	--	Import tax, 10% of c.i.f.	2.16	2.16

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Iran	Duty free.	--	--	--	Commercial profits tax, 10 rials per kg.; commerce tax, 1%; municipal tax, 1%; health tax, 5 rials per metric ton; port taxes, 39 rials per metric ton; unloading tax, 40 rials per metric ton; export encouragement tax, 1% ad val.	6.48	6.48
Iraq	0.20 dinars per kg.	.26	--	--	--	--	.26
Israel	--	--	5% of c.i.f.	1.16	--	--	1.16
Jordan	--	--	14% ad val.	3.06	Additional tax, 2%; entrance tax, 2%; examination tax, 1%; social welfare tax, 1/2%; stadium tax, 1%; porterage fees, 6 cents per 100 kg.; university tax, 1%	2.19	5.25
Lebanon	0.75 L£ per kg.	10.60	--	--	Municipal tax, 1.5%.	.34	10.94
Pakistan	Duty free.	--	--	--	Regulatory tax, 10% ad val.	2.10	2.10
Saudi Arabia	Free. --	--	--	--	Surtax, 10% of customs duty, if any.	--	--
Turkey	--	--	50% ad val.	11.66	Stamp tax, 5% ad valorem; customs surtax, 15% of duty; port tax, 2-1/2% of c.i.f. plus customs duty plus customs surtax.	12.22	23.88
Far East and Oceania:[5]							
Australia	4 pence per lb.	4.68	Primage duty, 10%.	2.11	--	--	6.79
Hong Kong	Free.	--	--	--	--	--	--
Indonesia	--	--	30% ad val.	6.38	--	--	6.38
Japan[6]	--	--	Regularly 45% ad val. temporary duty, 25%.	5.20	--	--	5.20
Korea	--	--	50% ad val.	10.50	--	--	10.50

See footnotes at end of table.

NONFAT DRY MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duties				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania:[5]--Con.							
Laos	--	--	25% ad val.	5.41	--	--	5.41
Malaysia	$4.00 per 100 lb.	4.00	--	--	--	--	4.00
New Zealand	--	--	50% of value in country of export.	9.50	--	--	9.50
Philippines	--	--	7.2% ad val.	1.51	Sales tax, 7% of landed cost plus 25%.	2.00	3.51
Singapore	Free.	--	--	--	--	---	--
Taiwan	--	--	20% of c.i.f. plus 20%.	6.08	Harbor dues, 3% of dutiable value; defense surtax, 20% levied as import duty payable.	1.98	8.06
Thailand	--	--	20% ad val.	4.25	Profit tax, 10% of c.i.f. plus import duty plus unloading charges.	2.59	6.84
Vietnam	Free.	--	--	--	Austerity tax, not applicable.	--	--

[1] Based on wholesale price, USDA Grade A, 19 cents per lb., N.Y., as of June 30, 1966.
[2] This product may be imported free if the ratio of that imported is 1 kg. to each kg. produced locally.
[3] See footnote 2, butter table.
[4] Plus loading charges not specifically reported.
[5] Via Stockton, Calif.
[6] Exempt from customs duty if used in school lunch programs for primary schools; schools for the blind, deaf, and disabled, and nurseries.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	4 cents per lb.	4.00	--	--	--	--	4.00
Mexico	0.40 pesos per kg.	1.45	15% ad val.	6.03	3% of total duty.	.22	7.70
United States	3.1 cents per lb.	3.10	--	--	--	--	3.10
Central America:							
Aruba	--	--	4-1/2% ad val.	1.93	--	--	1.93
Barbados	1 cent per lb.	1.00	--	--	--	--	1.00
Bonaire	--	--	4-1/2% ad val.	1.93	--	--	1.93
British Honduras	--	--	5% ad val.	2.14	Entry tax, 3% ad val.	1.28	3.42
Costa Rica	40 cents per kg.	18.20	15% ad val.	6.40	--	--	24.60
Curaçao	--	--	4-1/2% ad val.	1.93	--	--	1.93
Dominican Republic	Free.	--	--	--	--	--	--
El Salvador	9 cents per kg.	4.10	5% ad val.	2.12	--	--	6.22
Guatemala	12 cents per kg.	5.45	8% ad val.	3.40	--	--	8.85
Guyana	--	--	5% ad val.	2.10	--	--	2.10
Haiti	--	--	10.56% ad val.	4.60	Surtax, 4%	1.78	6.38
Honduras	15 cents per kg.	6.82	10% ad val.	4.22	--	--	11.04
Jamaica	--	--	25% ad val.	10.78	Surtax, 10% of duty.	1.07	11.85
Nicaragua	75 cents per kg.	34.10	13% ad val.	5.54	--	--	39.64
Panama	1.25 balboas per kg.	56.82	2-1/2% ad val.	1.00	--	--	57.82
Surinam	--	--	40% ad val.	17.19	--	--	17.19
Trinidad	--	--	15% ad val.	6.31	--	--	6.31
South America:							
Argentina	--	--	220% ad val.	95.23	Statistical tax, 3%.	1.29	96.52
Bolivia	--	--	10% ad val.	4.30	Consular fee, 6% of c.i.f.	2.60	6.90

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America--Con.							
Brazil----------	--	--	35% ad val.	15.25	Customs surtax, 5%; port improvement tax, 1%; merchant marine tax, 5% of ocean freight; surcharge, 10% of exchange contract.	9.13	24.38
Chile----------	3.70 pesos per kg.	38.10	--	--	Surcharge, 6% of c.i.f.; additional tax, 3% of c.i.f.	3.90	42.00
Colombia----------	--	--	60% ad val.	25.86	--	--	25.86
Ecuador----------	4 sucres per kg.	9.10	30% ad val.	12.93	--	--	22.03
Paraguay----------	$5.09 per 100 kg.	13.00	--	--	Foreign exchange surtax, 30% of c.i.f.; additional tax, 15% of c.i.f.; consular fee, 5% of f.o.b.; sales tax 5% of f.o.b.	23.70	36.70
Peru----------	1 sole per kg.	1.74	Plus 20% ad val.	8.69	Maritime tax, 4% of ocean freight; consular charges about 0.5 cents per lb.	.62	11.05
Uruguay----------	109.5% of official valuation of 1.521 pesos per kg.	1.20	--	--	Handling and remittance fees, 10% of c.i.f.; surtax, 90% of c.i.f.	43.70	44.90
Venezuela[2]--------	0.50 bolivars per kg.	5.68	--	--	--	--	5.68
Europe:							
Austria----------	--	--	21% ad val.	9.49	Import equalization tax, 8.25% ad val. plus duty.	4.51	14.00
Denmark----------	--	--	20% ad val.	8.61	--	--	8.61
Finland----------	Duty free.	--	--	--	Import tax, 3.20 finnmarks per kg.; turnover tax, 11.2% of c.i.f., duty-paid value.	51.87	51.87
Greece----------	20 drachmas per 100 kg.	.33	--	--	--	--	.33
Malta----------	Free.	--	--	--	--	--	--

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Norway	1.20 kroner per kg.	7.63	--	--	Turnover tax of 13.64% on duty-paid value.	6.91	14.54
Portugal	16 escudos per kg.	25.40	--	--	--	--	25.40
Spain	--	--	26% ad val.	11.32	Compensatory tax on duty-paid value; surtax, 1% of customs duty.	5.59	16.91
Sweden	Duty free.	--	--	--	Import tax, 235 kroner per 100 kg.; turnover tax, 10% c.i.f. plus duty plus taxes.	27.10	27.10
Switzerland	50 Swiss francs per 100 kg.	5.23	--	--	Statistical tax, 3% of customs charges.	.16	5.39
United Kingdom	6 shillings per cwt.	.75	--	--	--	--	.75
EEC countries:[3]							
Belgium	1,330 francs per 100 kg.	12.10	--	--	--	--	12.10
France	217.19 francs per 100 kg.	20.14	--	--	--	--	20.14
Italy	24,444 lire per 100 kg.	17.71	--	--	--	--	17.71
Luxembourg	1,330 francs per 100 kg.	12.10	--	--	--	--	12.10
Netherlands	79.19 florins per 100 kg.	9.95	--	--	--	--	9.95
West Germany	102.43 deutsche marks per 100 kg.	11.63	--	--	--	--	11.63
Africa:							
Algeria	--	--	8% of ad val.	3.61	--	--	3.61
Angola	8 escudos per kg.	11.00	--	--	--	--	11.00
Ethiopia	--	--	10% ad val.	4.54	Transaction tax, 12% ad val.; municipal tax 3%; small variable seal and statistics fee.	6.76	11.30

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Ghana	1 £ per cwt.	2.50	--	--	--	--	2.50
Guinea	--	--	20% ad val.	8.61	--	--	8.61
Ivory Coast	--	--	Fiscal import duty 5%; customs duty, 7%; special import duty, 7.53% of c.i.f. plus all taxes and duties.	8.74	Statistical tax, 1% of c.i.f.; tax on value added, 11% of c.i.f. plus all taxes and duties.	6.13	14.87
Kenya	--	--	37-1/2%, ad val.	16.14	--	--	16.14
Liberia	2 cents per lb.	2.00	--	--	Surcharge, 15% of regular duty.	.30	2.30
Libya	Free.	--	--	--	--	--	--
Malagasy	Duty free.	--	--	--	Import tax, 12% ad val.	4.83	4.83
Malawi	1 pence per lb.	1.17	--	--	--	--	1.17
Mauritania	--	--	Fiscal duty, 5%; customs duty, 7%.	5.12	Standard importation tax, 20% of c.i.f.; turnover tax, 10% of c.i.f. plus fiscal import duty plus customs duty.	15.14	20.26
Mauritius	--	--	25% ad val.	11.78	--	--	11.78
Morocco	--	--	15% ad val.	6.76	Special ad valorem tax of 2.5% of c.i.f.; tax of 8% on total customs value, customs duties and special tax; special tax, 2.5% of c.i.f.	5.49	12.25
Mozambique	16 escudos per kg.	21.82	--	--	--	--	21.82
Nigeria	Free.	--	--	--	--	--	--
Republic of Congo-	Duty free.	--	--	--	Statistical tax.	.21	.21
Réunion	Levy (same as France).	20.14	--	--	--	--	20.14
Rhodesia	1 shilling 1 pence per lb.	1.17	--	--	--	--	1.17

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Senegal----------	--	--	Fiscal import duty 5%, customs duty, 7%.	-- 5.12	Standard importation tax, 20% of c.i.f.; turnover tax, 10% of c.i.f. plus fiscal duty, customs duty, and importation tax.	15.14	20.26
South Africa------	375 South African cents per 100 lb.	5.25	--	--	--	--	5.25
Sudan-------------	--	--	25% ad val.	11.24	--	--	11.24
Tanzania----------	--	--	37-1/2% ad val.	16.14	--	--	16.14
Tunisia-----------	Free.	--	--	--	--	--	--
Uganda------------	--	--	37-1/2% ad val.	16.14	--	--	16.14
United Arab Republic--------	Customs duty free.	--	--	--	Statistical tax, 5% of c.i.f.; import tax, 3% of Customs duty, if any; pavement tax, 3% of import and statistical taxes, plus customs duty, if any.	2.32	2.32
Zambia------------	1 pence per lb.	1.17	--	--	--	--	1.17
West and Central Asia:							
Aden--------------	Free.	--	--	--	--	--	--
Burma[4]----------	--	--	35% ad val.	15.22	Sales tax, 15%.	6.40	21.62
Cambodia----------	--	--	13% ad val.	5.59	Surcharges for inspection and handling.	1.00	6.59
Ceylon------------	Free.	--	--	--	--	--	--
Cyprus------------	Free.	--	--	--	--	--	--
India-------------	--	--	25% ad val.	10.74	Import tax.	4.30	15.04
Iran--------------	Duty free.	--	--	--	Commercial profits tax, 20 rials per kg.; commerce and municipal tax; health, port, unloading taxes and export encouragement tax about 0.9 cents per lb.	12.90	12.90

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Iraq	0.02 dinars per kg.	2.60	--	--	--	--	2.60
Israel	--	--	5% ad val.	2.11	--	--	2.11
Jordan	--	--	14% ad val.	6.06	Additional tax; entrance tax; social welfare tax; examination fee; stadium tax; aviation tax; university tax; 10% of c.i.f.	4.32	10.38
Lebanon	--	--	36% ad val.	16.30	Municipal tax, 1.5%.	.67	16.97
Pakistan	--	--	20% ad val.	8.60	Regulatory tax, 10% ad val.	4.30	12.90
Saudi Arabia	Free.	--	--	--	Surtax, 10% of customs duty, if any.	--	--
Turkey	--	--	50% ad val.	22.58	Stamp tax, 5% ad val.; customs surtax, 15% of duty; port tax 2-1/2% of c.i.f. plus customs duty plus the customs surtax.	7.43	30.01
Far East and Oceania:[4]							
Australia	4 pence per lb.	4.68	--	--	Primage duty, 10% ad val.	4.25	8.93
Hong Kong	Free.	--	--	--	--	--	--
Idonesia	--	--	30% ad val.	12.90	--	--	12.90
Japan	--	--	30% ad val.	12.69	--	--	12.69
Korea	--	--	50% ad val.	21.28	--	--	21.28
Laos	--	--	25% ad val.	10.26	--	--	10.26
Malaysia	$4.00 per 100 lb.	4.00	--	--	--	--	4.00
New Zealand	--	--	50% of value in the country of export.	20.12	--	--	20.12
Philippines	--	--	7.2% ad val.	3.06	Sales tax, 7% of landed cost, inflated by 25%.	3.78	6.84
Singapore	Free.	--	--	--	--	--	--

See footnotes at end of table.

DRY WHOLE MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania[4]--Con.							
Taiwan	--	--	20% of dutiable value (c.i.f. plus 20%).	10.24	Harbor dues, 3% of dutiable value; defense tax, 20% of import duty payable.	3.58	13.82
Thailand	--	--	20% ad val.	8.51	10% of c.i.f. plus import duty and unloading charges.	5.10	13.61
Vietnam	Free.	--	---	--	--	--	--

[1] Based on wholesale price of dry whole milk, 40.25 cents per lb., N.Y.
[2] Powdered milk may be imported free if the ratio of dry milk imported is 1 kg. to each kg. produced domestically.
[3] See footnote 2, butter table.
[4] Via Stockton, Calif.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	3 cents per lb.	3.00	--	--	--	--	3.00
Mexico	0.50 pesos per kg.	1.82	35% ad val.	6.46	Surtax, 3% of total duty.	.25	8.53
United States	1 cent per lb.	1.00	--	--	--	--	1.00
Central America:							
Aruba	--	--	4-1/2% ad val.	.82	--	--	.82
Barbados	10 cents per lb.	10.00	--	--	--	--	10.00
Bonaire	--	--	4-1/2% ad val.	.82	--	--	.82
British Honduras	--	--	5% ad val.	.90	Entry tax, 3% ad val.	.53	1.43
Costa Rica	40 cents per kg.	18.20	15% ad val.	3.12	--	--	21.32
Curaçoa	--	--	4-1/2% ad val.	.82	--	--	.82
Dominican Republic	Exempt.	--	--	--	--	--	--
El Salvador	7 cents per kg.	3.18	6% ad val.	1.08	--	--	4.26
Guatemala	5 cents per kg.	2.27	6% ad val.	1.20	--	--	3.47
Guyana	--	--	5% ad val.	.90	--	--	.90
Haiti	--	--	10.56 ad val.	1.93	Surtax, 0.4%.	.80	2.73
Honduras	10 cents per kg.	4.54	10% ad val.	.90	--	--	5.44
Jamaica	1 shilling 6 pence per 48 lb.	.42	10% ad val.	2.00	Surtax, 10%.	2.00	4.42
Nicaragua	11.2 cents per kg.	5.10	10% ad val.	1.80	--	--	6.90
Panama	0.30 balboas per kg.	13.64	--	--	Surtax 2-1/2% of f.o.b. value.	.47	14.11
Surinam	--	--	40% ad val.	7.32	--	--	7.32
Trinidad	--	--	15% ad val.	5.34	--	--	5.34
South America:							
Argentina	--	--	220% ad val.	42.68	Statistical tax, 3%.	0.58	43.26
Bolivia	--	--	10% ad val.	1.90	Consular fee, 6%.	1.11	3.01
Brazil	--	--	50% ad val.	10.00	Customs surtax, 5%; port improvement tax, 1%; merchant marine tax, 5% of ocean freight charges; exchange surcharge, 10%	4.20	14.20

See footnote at the end of table.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cent per lb.
South America--Con.							
Chile	Duty free.	--	--	--	Tax, 3%; surcharge 62%, c.i.f.	12.11	12.11
Colombia	--	--	50% of c.i.f. value.	9.60	--	--	9.60
Ecuador	4 sucres per kg.	9.10	--	--	30% of c.i.f.	5.50	14.60
Paraguay	$5.09 per 100 kg.	2.31	--	--	Additional tax, 15%; foreign exchange surtax, 5.8%; consular fee, 5% of f.o.b. value; sales tax, 5%.	10.40	12.71
Peru	0.10 soles per kg.	.17	20% ad val.	3.73	Maritime tax, 4% of ocean freight costs; consular charges.	.60	4.50
Uruguay	5.07 pesos per kg.	4.20	--	--	Surcharge on c.i.f.; additional charges.	46.60	50.80
Venezuela	0.50 bolivars per kg.	11.40	--	--	--	--	11.40
Europe:							
Austria	15% but not less than AS 150 per 100 kg.	2.86	--	--	Import equalization tax, 8.25 percent of c.i.f. plus duty.	1.81	4.67
Denmark	--	--	20% ad val.	3.84	--	--	3.84
Finland	Duty free.	--	--	--	Import tax, 0.72 finnemarks per litre; turnover tax, 11.2% of c.i.f., plus duty.	13.45	13.45
Greece	--	--	10.5%.	2.00	--	--	2.00
Malta	100 shillings per 100 kg.	6.36	--	--	--	--	6.36
Norway	0.48 kroner per kg.	3.05	--	--	Turnover tax, 13.64% of duty-paid value.	3.04	6.09
Portugal	16 escudos per kg.	25.40	--	--	--	--	25.40
Spain	--	--	26% ad val.	4.76	Compensatory import tax, 10%; surtax, 1% of customs duty.	2.32	7.08
Sweden	Duty free.	--	--	--	Turnover tax, 10% of duty-paid value; import tax of 10.36 cents.	13.32	13.32

See footnote at the end of table.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.:							
Switzerland	25 Swiss francs per 100 kg.	2.61	--	--	Statistical tax, 3% of customs charges.	.08	2.69
United Kingdom	6 shillings per cwt.	.75	--	--	--	--	.75
EEC countries:[2]							
Belgium	Variable levy, 816 francs per 100 kg.	7.42	--	--	--	--	7.42
France	100.84 francs per 100 kg.	9.35	--	--	--	--	9.35
Italy	1,704 lire per 100 kg.	12.39	--	--	--	--	12.39
Luxembourg	816 francs per 100 kg.	7.42	--	--	--	--	7.42
Netherlands	50.25 guilders per 100 kg.	6.32	--	--	--	--	6.32
West Germany	43.12 deutsche marks per 100 kg.	4.94	--	--	--	--	4.94
Africa:							
Algeria	--	--	8% ad val.	1.52	--	--	1.52
Angola	3 escudos per kg.	11.00	--	--	Surtax rates not available.	--	11.00
Ethiopia	25 Ethiopian dollars per 100 kg.	4.54	--	--	Transaction tax, 12% ad valorem; municipal tax, 5%; variable seal and statistics fee.	2.96	7.50
Ghana	1 Ghanian £ per 100 lb.	2.80	--	--	--	--	2.80
Guinea	--	--	20% ad val.	3.80	--	--	3.80
Ivory Coast	--	--	Fiscal import duty, 5%; customs duty, 7%; special import duty, 7.53% of c.i.f. plus all taxes and duties.	3.72	Statistical tax, 1% of c.i.f. value; tax value added; 11% assessed on c.i.f. value plus all taxes and duties.	2.61	6.33

See footnotes at end of table.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cent per lb.		Cent per lb.		Cent per lb.	Cent per lb.
Africa--Con.							
Kenya	--	--	37-1/2% ad val.	7.12	--	--	7.12
Liberia	4 cents per lb.	4.00	--	--	--	--	4.00
Libya	Free.	--	--	--	--	--	--
Malagasy	Duty free.	--	--	--	Import tax, 12%.	2.32	2.32
Malawi	1 pence per lb.	1.17	--	--	--	--	1.17
Mauritania	--	--	25% ad val.	4.85	--	--	4.85
Mauritius	--	--	25% ad val.	4.85	--	--	4.85
Morocco	--	--	15% ad val.	2.85	Special ad val. tax, 2.5%; tax on total customs value, customs duties and special tax, 8%; stamp tax, total of all duties and taxes, 1%.	2.77	5.62
Mozambique	16 escudos per kg.	21.82	--	--	Surtaxes based on c.i.f. value range from 1.5 to 90% on certain commodities; specific current rates not available.	--	21.82
Nigeria	Free.	--	--	--	--	--	--
Republic of Congo-Réunion	--	--	--	--	Statistical tax, .05% ad val.	.01	.01
	Variable levy (same as France).	9.35	--	--	--	--	9.35
Rhodesia	1 pence per lb.	1.17	--	--	--	--	1.17
Senegal	--	--	Fiscal import duty 5%; customs duty, 7%.	2.14	Standard import tax 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax 10% of c.i.f. plus fiscal duty, customs duty, and standard importation tax.	6.41	8.55
South Africa	150 S.A. cents per 100 lb.	1.75	--	--	--	--	1.75
Sudan	--	--	50% ad val.	9.43	--	--	9.43
Tanzania	--	--	37.5% ad val.	7.12	--	--	7.12

See footnote at the end of table.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Tunisia	--	--	10% ad val.	1.91	--	--	1.91
Uganda	--	--	37.5% ad val.	7.12	--	--	7.12
United Arab Republic	--	--	20% ad val.	3.96	Statistical duty, 5%; import tax, 3% of import duty; pavement duty, 3% of combined total of import duty, import tax and statistical duty.	1.06	5.02
Zambia	1 pence per lb.	1.17	--	--	--	--	1.17
West and Central Asia:							
Aden	No general customs tariff.	--	--	--	--	--	--
Burma[3]	--	--	Import duty, 35% ad val.	5.79	Sales tax, if paid at time of entry, 15% ad val.	2.91	8.70
Cambodia	--	--	13% ad val.	2.40	Surcharge for inspection and handling, 1 cent.	1.00	3.40
Ceylon	Free.	--	--	--	--	--	--
Cyprus	Free.	--	--	--	--	--	--
India	--	--	25% ad val.	4.70	Import tax, 10%.	1.88	6.58
Iran	10 rials per kg	6.00	--	--	Commercial profit tax, 20 rials per kg.; commerce and municipal tax, 37 cents; health, port, and unloading taxes, 0.05 cents.	12.42	18.42
Iraq	0.08 dinars per kg.	10.20	--	--	--	--	10.20
Israel	0.50 Israeli £ per kg.	7.54	--	--	--	--	7.54
Jordan	--	--	14% ad val.	2.67	Additional charges, including 8 separate taxes.	1.91	4.58

See footnotes at end of table.

EVAPORATED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Lebanon	0.25 L £ per kg.	3.50	--	--	Municipal tax, 1.5%.	.28	3.78
Pakistan	--	--	25% ad val.	4.70	Regulatory tax, 10%.	1.89	6.59
Saudi Arabia	Free.	--	--	--	--	--	--
Turkey	--	--	50% ad val.	9.54	Stamp tax, 5% ad val.; customs surtax 15% of duty; port tax, 2-1/2% of c.i.f. plus customs duty plus customs surtax.	3.13	12.67
Far East and Oceania[3]							
Australia	2-1/2 pence per lb.	2.93	Primage duty 10%.	1.89	--	--	4.82
Hong Kong	Free.	--	--	--	--	--	--
Indonesia	--	--	50% ad val.	9.22	--	--	9.22
Japan	--	--	30% ad val.	5.31	--	--	5.31
Korea	--	--	50% ad val.	8.95	--	--	8.95
Laos	--	--	25% ad val.	4.59	--	--	4.59
Malaysia	$4.00 per 100 lb.	4.00	--	--	--	--	4.00
New Zealand	--	--	50% of value in country of export.	8.00	--	--	8.00
Philippines	--	--	4.5% ad val.	.80	Sales tax, 7% of landed cost plus 25%.	1.47	2.27
Singapore	Free.	--	--	--	--	--	--
Taiwan	--	--	20% of c.i.f. + 20%.	4.33	Harbor dues, 3% of c.i.f.; defense surtax 20% of import duty.	1.41	5.74
Thailand	--	--	20% ad val.	4.20	4% of c.i.f. plus import duty and unloading charges.	1.02	5.22
Vietnam	Free.	--	--	--	--	--	--

[1] Based on wholesale price of evaporated whole milk, case lots, 16 cents per lb., N.Y.
[2] See footnote 2, butter table.
[3] Via Stockton, Calif.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S equiv.	Rate	U.S equiv.	Rate	U.S equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	3 cents per lb.	3.00	--	--	--	--	3.00
Mexico	0.15 pesos per kg.	.59	35% ad val.	13.36	Surtax, 3% of total duty.	.42	14.37
United States	1.75 cents per lb.	1.75	--	--	--	--	1.75
Central America:							
Aruba	--	--	4.5% ad val.	1.64	--	--	1.64
Barbados	10 cents per lb.	10.00	--	--	--	--	10.00
Bonaire	--	--	4.5% ad val.	1.64	--	--	1.64
British Honduras	--	--	5% ad val.	1.80	Entry tax. 3% ad val.	1.06	2.86
Costa Rica	40 cents per kg.	18.20	15% ad val.	6.35	--	--	24.55
Curaçao	--	--	4.5% ad val.	1.64	--	--	1.64
Dominican Republic	Exempt.	--	--	--	--	--	--
El Salvador	5 cents per kg.	2.27	6% ad val.	2.15	--	--	4.42
Guatemala	5 cents per kg.	2.27	6% ad val.	2.15	--	--	4.42
Guyana	--	--	15% ad val.	8.41	--	--	8.41
Haiti	--	--	10.56% ad val.	3.81	--	--	3.81
Honduras	10 cents per kg.	4.55	10% ad val.	3.57	--	--	8.12
Jamaica	1 shilling 6 pence per 48 lb.	.44	Plus 10% ad val.	3.57	Surtax, 10% of import duty.	.40	4.41
Nicaragua	11.2 cents per kg.	5.10	Plus 10% ad val.	3.58	--	--	8.68
Panama	0.30 balboas per kg.	13.64	--	--	Customs surcharge, 2-1/2% of f.o.b. value	.84	14.48
Surinam	--	--	40% ad val.	14.44	--	--	14.44
Trinidad	--	--	15% ad val.	5.34	--	--	5.34
South America:							
Argentina	--	--	220% of c.i.f.	83.50	Statistical tax, 3% of c.i.f.	1.10	84.60
Bolivia	--	--	10% ad val.	3.60	Turnover tax, 2%; consular fee, 6%.	2.19	5.79
Brazil	--	--	50% ad val.	20.30	Surtax, 5% of c.i.f.; port improvement tax, 1%; merchant marine tax, 5% net ocean freight charges; exchange surcharge, 10% of value of contract.	8.50	28.80

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America--Con.							
Chile	Duty free.	--	--	--	Additional tax, 3%; surcharge, 62%.	23.73	23.73
Colombia	--	--	50% ad val.	18.14	--	--	18.14
Ecuador	4 sucres.	9.10	Plus 30% ad val.	10.86	--	--	19.96
Paraguay	$5.09 per 100 kg.	2.31	--	--	Additional tax, 15% of c.i.f.; sales tax, 5%; foreign exchange surcharge, 30% of c.i.f.; consular fee, 5% of f.o.b.	20.20	22.51
Peru	1 sole per kg.	1.70	Plus 20% ad val.	7.30	Maritime tax, 4% of ocean freight; consular charges 0.5 cents per lb.	.60	9.60
Uruguay	--	--	114% of official valuation of 5.07 pesos per kg.	4.20	Port handling, surtax, and remittance fees, 10% of c.i.f. value; surcharge, 225% of c.i.f.	88.67	92.87
Venezuela	0.50 bolivars per kg.	11.40	--	--	--	--	11.40
Europe:							
Austria	--	--	15% ad. val., but not less than 150 Austrian shillings per 100 kg.	5.54	Import equalization tax, 8.25% ad val. plus duty.	3.51	9.05
Denmark	--	--	20% ad val.	7.42	--	--	7.42
Finland	Duty free.--	--	--	--	Import tax, 0.72 finnmarks per liter; turnover tax, 11.2% of duty-paid value.	15.45	15.45
Greece	--	--	10.5% ad val.	3.89	--	--	3.89
Malta	100 shillings per 100 kgs.	6.36	--	--	--	--	6.36

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Norway	0.80 kroner per kg.	5.89	--	--	Turnover tax, 13.64% collected on duty-paid value.	5.86	11.75
Portugal	16 escudos per kg.	25.40	--	--	--	--	25.40
Spain	--	--	34% ad val.	12.17	Surtax, 1% of customs duty; compensatory import tax on duty-paid value, 11%.	4.92	17.09
Sweden	Duty free.	--	--	--	Import tax, 118 kroner per 100 kg.; turnover tax, 10% of c.i.f. plus duty plus taxes.	15.16	15.16
Switzerland	25 Swiss francs per 100 kg.	2.61	--	--	Statistical tax, 3% of customs charges.	.08	2.69
United Kingdom	7 shillings 7 pence per cwt.	.95	--	--	--	--	.95
EEC countries:							
Belgium	Variable levy 2,029.5 francs per 100 kg.	18.44	--	--	--	--	18.44
France	164.02 francs per 100 kg.	15.21	--	--	--	--	15.21
Italy	26.93 lire per 100 kg.	19.59	--	--	--	--	19.59
Luxembourg	2,029.5 francs per 100 kg.	18.44	--	--	--	--	18.44
Netherlands	75.92 guilders per 100 kg.	9.54	--	--	--	--	9.54
West Germany	156.18 deutsche marks per 100 kg.	17.45	--	--	--	--	17.45
Africa:							
Algeria	--	--	8% ad val.	2.95	--	--	2.95
Angola	8 escudos per kg.	11.00	--	--	--	--	11.00

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Ethiopia----------	25 Ethiopian dollars per 100 kg.	4.54	--	--	Transaction tax, 12% ad val.; municipal tax, 5%; small variable seal and statistics tax.	5.63	10.17
Ghana-------------	1 £ per cwt.	2.50	--	--	--	--	2.50
Guinea------------	--	--	20% ad val.	7.27	--	--	7.27
Ivory Coast-------	--	--	Fiscal import duty 5% of c.i.f.; customs duty, 7%; special import, 7.53% of c.i.f. plus all duties and taxes.	7.40	Tax on value added, 11% of c.i.f. plus all taxes and duties; statistical tax.	5.18	12.58
Kenya-------------	--	--	37-1/2% which is higher than 28 shillings per 100 lb.	13.82	--	--	13.82
Liberia-----------	4 cents per lb.	4.00	--	--	--	--	4.00
Libya-------------	Free.	--	--	--	--	--	--
Malagasy----------	Duty free.	--	--	--	Import tax, 12% of c.i.f.	4.47	4.47
Malawi------------	1 pence per lb.	1.17	--	--	--	--	1.17
Mauritania--------	--	--	Fiscal import duty 5%; customs duty, 7%.	4.29	Standard importation tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus fiscal import duty plus customs duty plus standard importation tax.	12.81	17.10
Mauritius---------	--	--	25% ad val.	9.32	--	--	9.32

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]-- Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific						
	Rate	U.S. equiv.	Rate	U.S equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Morocco----------	--	--	20% ad val.	7.40	Special ad val. tax, 2.5%; stamp tax total of all duties and taxes, 1%; tax on total customs value, customs duties and special tax, 8%.	5.38	12.78
Mozambique---------	16 escudos per kg.	21.82	--	--	--	--	21.82
Nigeria----------	--	--	40% ad val.	14.46	--	--	14.46
Republic of Congo--	Duty free.	--	--	--	Statistical tax, 0.05%.	.02	.02
Réunion----------	164.02 French francs per 100 kg.	15.21	--	--	--	--	15.21
Rhodesia----------	1 pence per lb.	1.17	--	--	--	--	1.17
Senegal----------	--	--	Fiscal import duty 5%; customs duty, 7%;	4.29	Standard importation tax, 20% of c.i.f. plus fiscal import duty, plus customs duty; turnover tax, 10% of c.i.f. plus fiscal import duty plus customs duty plus standard importation tax.	12.81	17.10
South Africa-------	150 South African cents per lb.	2.10	--	--	--	--	2.10
Sudan----------	--	--	50% ad val.	18.37	--	--	18.37
Tanzania----------	--	--	37-1/2% ad val.	13.82	--	--	13.82
Tunisia----------	--	--	10% ad val.	3.70	--	--	3.70
Uganda----------	--	--	37-1/2% ad val.	13.82	--	--	13.82
United Arab Republic---------	--	--	Customs duty, 20%; statistical duty, 5%; pavement duty, 3% of combined import duty and statistical duty.	9.47	--	.28	9.75
Zambia----------	1 pence per lb.	1.17	--	--	--	--	1.17

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]--Contunued

Country	Type of duty				Other charges		Total duty plus charges
	Specific						
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia:							
Aden	Free.	--	--	--	--	--	--
Burma[2]	--	--	35% ad val.	13.04	Sales tax, 15% of c.i.f.	5.50	18.54
Cambodia	--	--	13% ad val.	4.71	Surcharge for inspection and handling.	1.00	5.71
Ceylon	Free.	--	--	--	--	--	--
Cyprus	Free.	--	--	--	--	--	--
India	--	--	25% ad val.	9.18	Import tax, 10%.	3.67	12.85
Iran	10 rials per kg.	6.00	--	--	Commerce tax, 1%; municipal tax, 1%; health tax, port taxes, unloading tax, 84 rials per metric ton; export encouragement tax, 1%.	12.78	18.78
Iraq	1 dinar per kg.	12.70	--	--	--	--	12.70
Israel	0.50 Israeli pounds per kg.	7.54	--	--	--	--	7.54
Jordan	--	--	14% ad val.	5.17	Additional tax, 2%; entrance tax, 2%; examination fee, 1%; social welfare tax, 1/2%; stadium tax, 1%; aviation tax, 2%; university tax 1%; small porterage fees.	3.69	8.86
Lebanon	.25 L£ per kg.	3.50	--	--	Municipal tax, 1.5% of c.i.f.	.54	4.04
Pakistan	--	--	25% ad val.	9.20	Regulatory tax, 10% ad val.	3.67	12.87
Saudi Arabia	Duty free.	--	--	--	Surtax, 10% of customs duty, if any.	--	--
Turkey	--	--	50% ad val.	18.48	Stamp tax, 5% ad val.; customs surtax, 15% of duty; port tax, 2-1/2% of c.i.f. plus customs duty plus customs surtax.	6.06	24.54
Far East and Oceania:[2]							
Australia	2-1/2 pence per lb.	2.92	Primage duty, 10%.	3.67	--	--	6.59
Hong Kong	Free.	--	--	--	--	--	--
Indonesia	--	--	50% ad val.	18.16	--	--	18.16
Japan	--	--	30% ad val.	10.65	--	--	10.65

See footnotes at end of table.

CONDENSED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific						
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania:[2]--Con.							
Korea	--	--	50% ad val.	17.90	--	--	17.90
Laos	--	--	25% ad val.	9.06	--	--	9.06
Malaysia	$4.00 per 100 lbs.	4.00	--	--	--	--	4.00
New Zealand	--	--	50% ad val.	18.37	--	--	18.37
Philippines	--	--	4.5% ad val.	1.60	Sales tax, 7% of landed cost inflated by 25%.	3.31	4.91
Singapore	Free.	--	--	--	--	--	--
Taiwan	--	--	20% of c.i.f. plus 20%.	8.62	Harbor dues, 3% of dutiable value; defense surtax, 20% of import duty payable.	3.27	11.89
Thailand	--	--	20% ad val.	7.18	Profit tax, 4% of c.i.f. plus import duty plus unloading charges.	1.62	8.80
Vietnam	Free.	--	--	--	--	--	--

[1] Based on wholesale price of condensed milk, case lots, 33.75 cents per lb., N.Y.
[2] See footnote 2, butter table.
[3] Via Stockton, Calif.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	--	--	17-1/2% of fair market value in country of export.	7.70	--	--	7.70
Mexico	6 pesos per kg.	21.82	Plus 100% ad val.	48.31	Surtax, 3% of total duty.	2.10	72.23
United States	--	--	17-1/2% ad val.	8.20	--	--	8.20
Central America:							
Aruba	--	--	4-1/2% ad val.	2.12	--	--	2.12
Barbados	--	--	20% ad val.	9.37	--	--	9.37
Bonaire	--	--	4-1/2% ad val.	2.12	--	--	2.12
British Honduras	--	--	25% ad val.	11.54	Entry tax, 3% ad val.	1.38	12.92
Costa Rica	40 cents per kg.	18.20	Plus 15% ad val.	6.30	--	--	24.50
Curaçao	--	--	4-1/2% ad val.	2.12	--	--	2.12
Dominican Republic	6 centavos per kg.	2.72	--	--	Internal tax, 50% of f.o.b.; consumption tax, 15% of sum of duties and taxes; surtax, 3% of sum of duties and taxes.	26.45	29.17
El Salvador	--	--	15% ad val.	7.10	--	--	7.10
Guatemala	--	--	15% ad val.	7.10	--	--	7.10
Guyana	--	--	36% ad val.	16.45	--	--	16.45
Haiti	--	--	10.56% ad val.	5.07	Surtax, 4% c.i.f.	1.92	6.99
Honduras	--	--	15% ad val.	7.15	--	--	7.15
Jamaica	--	--	15% ad val.	7.11	Surtax, 10% of import duty.	.71	7.82
Nicaragua	--	--	15% ad val.	7.15	--	--	7.15
Panama	0.05 balboas per kg.	2.27	--	--	Surcharge, 2-1/2% of f.o.b.	1.10	3.37
Surinam	--	--	40% ad val.	19.20	--	--	19.20
Trinidad	--	--	25% ad val.	11.60	--	--	11.60

See footnotes at end of table.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America:							
Argentina	--	--	220%	104.52	Statistical tax, 3%.	1.42	105.94
Bolivia	--	--	2% ad val.	.96	Sales tax, 3% of c.i.f.; consular fee, 6%.	4.32	5.28
Brazil	--	--	50% ad val.	24.15	Customs tax, 5%; port improvement tax, 1%; merchant marine tax, 5% of ocean freight; exchange surcharge, 10%.	7.92	32.07
Chile[2]	Free.	--	--	--	--	--	--
Colombia[2]	--	--	100% ad val.	47.20	--	--	47.20
Ecuador	3 sucres per kg.	6.82	Plus 35% ad val.	16.90	--	--	23.72
Paraguay	11.3 cents per kg.	5.10	--	--	Sales tax, 5%; additional tax, 15%; foreign exchange tax, 30%; consular fee, 5% of f.o.b.	26.08	31.18
Peru	2 soles per kg.	3.41	Plus 30% ad val.	14.57	Maritime tax, 4% of ocean freight; consular fees, 0.5 cents per lb.	.67	18.65
Uruguay	--	--	103.5% of 2.535 pesos per kg.	2.00	Port handling, surtax, and remittance fees, 10% of c.i.f.; surtax, 225% of c.i.f.	108.12	110.12
Venezuela	1.20 bolivars per kg.	12.16	--	--	--	--	12.16
Europe:							
Austria	--	--	30% ad val.	14.40	Turnover equalization tax, 5.25%.	2.81	17.21
Denmark	--	--	20% ad val.	9.41	--	--	9.41
Finland	Duty free.	--	--	--	Import tax, 1.25 finnmarks per kg.; turnover tax, 11.2% of c.i.f. plus duty.	24.89	24.89
Greece	--	--	10% ad val.	4.80	--	--	4.80
Malta	Free.	--	--	--	--	--	--
Norway	0.80 kroner per kg.	5.86	--	--	Turnover tax, 13.64% of c.i.f. plus duty.	7.22	13.08
Portugal	14 escudos per kg.	22.20	--	--	--	--	22.20
Spain	--	--	28% ad val.	12.44	Compensatory import tax, 10% of duty-paid value; import surtax, 1%.	6.10	18.54

See footnotes at end of table.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Sweden	Duty free.	--	--	--	Import tax, 20%, ad val.; turnover tax, 10% of duty-paid value.	15.07	15.07
Switzerland	50 francs per 100 kg.	5.23	--	--	Statistical tax, 3%.	.16	5.39
United Kingdom	--	--	10% ad val.	4.60	--	--	4.60
EEC countries:[3]							
Belgium	--	--	22% ad val.	10.34	14% of c.i.f. in retail containers; otherwise 7%.	6.58	16.92
France	--	--	28% ad val.	13.17	Sales tax, 25% ad val.	11.76	24.93
Italy	--	--	25% ad val.	11.89	Sales tax, 4% c.i.f.; compensatory import tax 3.6%, c.i.f.	3.65	15.54
Luxembourg	--	--	22% ad val.	10.34	Import tax, 3% c.i.f.; turnover tax, 3% c.i.f.	2.82	13.16
Netherlands	--	--	22% ad val.	10.34	None, unless sugar added; then, highly variable.	--	10.34
West Germany	--	--	25% ad val.	11.82	Turnover equalization tax, 6%.	2.83	14.65
Africa:							
Algeria[4]	--	--	10% ad val.	4.66	--	--	4.66
Angola[5]	--	--	10% ad val.	4.65	--	--	4.65
Ethiopia	--	--	10% ad val.	4.80	Transaction tax, 12% ad val.; municipal tax, 3%; small variable seal and statistics tax.	7.24	12.04
Ghana	--	--	66-2/3% ad val.	31.00	--	--	31.00
Guinea	--	--	20% ad val.	9.55	--	--	9.55
Ivory Coast	--	--	Fiscal duty, 5% c.i.f.; customs duty, 5%.	4.64	--	--	4.64
Kenya	--	--	37-1/2% ad val.	17.91	--	--	17.91
Liberia	--	--	30% ad val.	14.31	Highway tax, 5%; surcharges, 15% c.i.f.	9.53	23.84

See footnotes at end of table.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	
Africa--Con.							
Libya	--	--	20% ad val.	9.60	--	--	9.60
Malagasy	--	--	Import duty, 5% c.i.f.	2.40	Import tax, 24% c.i.f.	11.52	13.92
Malawi	--	--	20% ad val.	9.60	--	--	9.60
Mauritania	--	--	Fiscal import duty 5% ad val.; customs duty, 5% ad val.	4.60	Standard import tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus duties and taxes.	16.22	20.82
Mauritius	--	--	20% ad val.	12.03	--	--	12.03
Morocco	--	--	15% ad val.	7.20	Special tax, 2.5% c.i.f.; products tax, 8% of c.i.f. plus customs duties and special tax.	5.84	13.04
Mozambique	1.50 escudos per kg.	2.05	--	--	--	--	2.05
Nigeria	--	--	40% ad val.	18.60	--	--	18.60
Republic of Congo	--	--	10% ad val.	4.65	Statistical tax, 0.05% ad val.	.01	4.66
Réunion	--	--	25% ad val.	12.03	--	--	12.03
Rhodesia	--	--	20% ad val.	9.75	--	--	9.75
Senegal	--	--	Fiscal import duty 5% ad val.; customs duty, 5% ad val.	4.60	Standard import tax, 20% c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus duties and taxes.	16.22	20.82
South Africa	--	--	20% ad val.	8.80	--	--	8.80
Sudan	--	--	50% ad val.	23.90	--	--	23.90
Tanganyika	--	--	37-1/2% ad val.	17.91	--	--	17.91
Tunisia	--	--	10% ad val.	4.78	--	--	4.78
Uganda	--	--	37-1/2% ad val.	17.91	--	--	17.91

See footnotes at end of table.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
United Arab Republic	--	--	Customs duty, 30% ad val.; statistical duty, 5% of c.i.f.; pavement duty 3% of combined total of all duties and taxes.	17.32	Import tax, 3% of import duty.	.43	17.75
Zambia	--	--	10% ad val.	4.80	--	--	4.80
West and Central Asia:							
Aden	Free.	--	--	--	--	--	--
Burma[6]	--	--	150% ad val.	70.65	Sales tax.	7.00	77.65
Cambodia	--	--	20% ad val.	9.53	Inspection and handling.	1.00	10.53
Ceylon	Free.	--	--	--	--	--	--
Cyprus	--	--	20% ad val.	9.60	--	--	9.60
India	--	--	17-1/2% ad val.	8.18	Import tax, 10%.	4.67	12.85
Iran	20 rials per kg.	12.00	--	--	Commercial profits tax, 10 rials per kg.; commerce and municipal taxes, 2%; export encouragement tax, 1%; health, port, and unloading taxes, 69 rials per metric ton.	6.98	18.98
Iraq	--	--	25% ad val.	11.70	--	--	11.70
Israel	--	--	25% ad val.	12.00	--	--	12.00
Jordan	--	--	18% ad val.	8.64	Eight additional taxes and fees, 10%.	4.80	13.44
Lebanon	--	--	25% ad val.	12.00	Municipal tax, 1.5%.	.72	12.72
Pakistan	--	--	20% ad val.	9.50	Regulatory tax.	4.70	14.20

See footnotes at end of table.

MALTED MILK: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus taxes
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Saudi Arabia------	--	--	15% ad val.	7.17	Surtax, 10% of duty.	.72	7.89
Turkey------------	--	--	50% ad val.	24.00	Stamp tax, 5%; customs tax, 15%; port tax, 2-1/2% of c.i.f. plus duty plus customs surtax.	7.89	31.89
Far East and Oceania:[6]							
Australia----------	8 pence per kg.	9.32	--	--	Primage duty, 10%.	4.70	14.02
Hong Kong----------	Free.	--	--	--	--	--	--
Indonesia----------	--	--	50% ad val.	24.20	--	--	24.20
Japan--------------	--	--	25% ad val.	11.73	--	--	11.73
Korea--------------	--	--	50% ad val.	23.55	--	--	23.55
Laos---------------	--	--	25% ad val.	12.16	--	--	12.16
Malaysia-----------	--	--	15% ad val.	7.20	--	--	7.20
New Zealand--------	--	--	55% of value in country of export.	24.20	--	--	24.20
Philippines--------	--	--	9% ad val.	4.25	Sales tax, 7% of landed value plus 25%.	4.13	8.38
Singapore----------	Free.	--	--	--	--	--	--
Taiwan-------------	--	--	20% of c.i.f. plus 20%.	11.34	Harbor dues, 3% of c.i.f.; defense surtax 20% of duty payable.	3.69	15.03
Thailand-----------	4.40 baht per kg.	21.34	--	--	Profit tax, 4% of c.i.f. plus import duty and unloading charges.	2.76	24.10
Vietnam------------	--	--	130% of c.i.f.	61.69	Austerity tax, 65%.	30.84	92.53

[1] Based on wholesale price of malted milk, 44 cents per lb., N.Y. [2] Importation believed to be prohibited. [3] See footnote 2, butter table.
[4] Plus widely variable unloading charges. [5] Widely variable surcharges, not available. [6] Via Stockton, Calif.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	--	--	17-1/2% ad val.	10.76	--	--	10.76
Mexico	4 pesos per kg.	14.55	75% of official valuation.	68.17	Surcharge, 3% of duty.	2.48	85.20
United States	--	--	17-1/2% ad val.	10.76	--	--	10.76
Central America:							
Aruba	--	--	4-1/2% ad val.	2.89	--	--	2.89
Barbados	--	--	20% ad val.	12.88	--	--	12.88
Bonaire	--	--	4-1/2% ad val.	2.89	--	--	2.89
British Honduras	--	--	25% ad val.	16.22	Entry tax, 3% ad val.	2.19	18.41
Costa Rica	70 cents per kg.	31.82	13% ad val.	8.50	--	--	40.32
Curaçao	--	--	4-1/2% ad val.	2.89	--	--	2.89
Dominican Republic	5 centavos.	2.27	--	--	Internal tax, 50% of f.o.b. value; surtax, 3% of sum of duties and taxes; consumption tax, 15% of the sum of duties and taxes.	39.11	41.38
El Salvador	40 cents per kg.	18.18	10% ad val.	6.52	--	--	24.70
Guatemala	40 cents per kg.	18.18	10% ad val.	6.53	--	--	24.71
Guyana	--	--	36% ad val.	23.44	--	--	23.44
Haiti	--	--	28.5% ad val.	18.54	--	--	18.54
Honduras	40 cents per kg.	18.18	10% ad val.	6.54	--	--	24.72
Jamaica	--	--	15% ad val.	9.75	Surtax, 10% of import duty.	.97	10.72
Nicaragua	70 cents per kg.	31.82	13% ad val.	8.50	--	--	40.32
Panama	1.25 balboas per kg.	56.82	--	--	Customs surcharge, 2-1/2%.	1.58	58.40
Surinam	--	--	40% ad val.	26.04	--	--	26.04
Trinidad	--	--	25% ad val.	16.10	--	--	16.10
South America:							
Argentina	--	--	220% ad val.	143.92	Statistical tax, 3% of c.i.f.	1.96	145.88

See footnotes at end of table

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
South America--Con.							
Bolivia	2.5 bolivianos per kg.	9.57	Plus 10% ad val.	6.57	Sales tax, 5% of c.i.f.; turnover tax, 2%; consular fees, 6%.	8.55	24.69
Brazil	--	--	50% ad val.	32.83	Customs surtax, 5%; port improvement, 1%; merchant marine tax, 5% of ocean freight charges; exchange surcharge, 10%.	13.78	46.61
Chile	Importation prohibited.	--	--	--	--	--	--
Colombia	--	--	150% ad val.	98.61	--	--	98.61
Ecuador	25 sucres per kg.	56.82	Plus 35% ad val.	22.81	--	--	79.63
Paraguay	--	--	27.5% ad val.	18.13	Additional tax, 15%; sales tax, 5% of c.i.f.; foreign exchange surtax, 30% of c.i.f.; consular fee, 5% of f.o.b. value.	36.02	54.15
Peru	4 soles per kg.	6.82	Plus 40% ad val.	26.28	Maritime tax, 4% of ocean freight costs; consular charges, 0.5 cents per lb.	.75	33.85
Uruguay	--	--	103.5% of official valuation of 2.535 pesos per kg.	2.00	Port handling surtax and remittance fees, 10% ad val.; surcharge 225% of c.i.f.	154.98	156.98
Venezuela	10 bolivars per kg.	101.36	--	--	--	--	101.36
Europe:							
Austria	--	--	32% ad val.	20.95	Import equalization tax, 5.25% ad val.	4.44	25.39
Denmark	10 ore per kg.	.66	--	--	--	--	.66
Finland	1.15 finnmarks per kg.	16.23	--	--	Turnover tax, 11.2% of c.i.f. duty-paid value.	9.09	25.32
Greece	--	--	60% ad val.	39.29	--	--	39.29
Malta	--	--	Containing over 1% sugar, 25% ad val.	16.30	--	--	16.30

See footnotes at end of table.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Norway	--	--	30% ad val.	19.52	Turnover tax. 13.64% of duty-paid value.	11.54	31.06
Portugal	24 escudos per kg.	38.09	--	--	--	--	38.09
Spain	--	--	27% ad val.	17.52	Compensatory import tax, 9% of duty-paid value; surtax, 1% of duty.	7.59	25.11
Sweden	Duty free.	--	--	--	Import tax, 20%; plus sugar tax, 65% on sugar content; turnover tax, 10% of duty-paid value.	28.24	28.24
Switzerland	110 francs per 100 kg.	11.95	--	--	Statistical, 3% of customs charges.	.36	12.31
United Kingdom	--	--	10% ad val.	6.36	Purchase tax, 15% on tax and duty-paid value.	10.56	16.92
EEC countries:							
Belgium	--	--	25% ad val.	13.81	Border tax if containing 10-50% sugar, 30 francs per 100 kg.; turnover tax if in containers 3 kg. or less, 14% ad val.	2.14	15.95
France	--	--	21% ad val.	13.36	Sales tax, 25%.	15.91	29.27
Italy	--	--	25% ad val.	16.47	Sugar tax, 13.2 lire per kg.; sales tax, 4%; compensatory import tax, 3.6%.	6.00	22.47
Luxembourg	--	--	25% ad val.	13.81	Sugar tax, 30 francs per 100 kg.; import tax 3% ad val.; transmission tax, 3%, ad val.	4.10	17.91
Netherlands	--	--	25% ad val.	13.81	Sugar tax, 6.2 guilders per 100 kg.; transmission tax, 5.3% ad val.	4.18	17.99
West Germany	--	--	25% ad val.	16.39	Sales tax, 25%.	16.39	32.78
Africa:							
Algeria	--	--	25% ad val.	16.31	Plus unloading charges.	--	16.31
Angola	--	--	25% ad val.	16.28	--	--	16.28
Ethiopia	--	--	In bulk, 20% ad val.; if packaged, 30%.	13.15	Transaction tax, 12% ad val.; municipal tax, 3%; small seal and statistical fee.	9.80	22.95

See footnotes at end of table.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Ghana	--	--	66-2/3% of f.o.b. value.	41.00	--	--	41.00
Guinea	--	--	50% ad val.	32.41	--	--	32.41
Ivory Coast	--	--	Fiscal import duty, 15% of c.i.f.; customs duty on sugar added, 7%; special import duty, 7.53% of all taxes and duties.	20.55	Statistical tax, 1% of c.i.f. value; tax on value added, 11% of c.i.f. plus all taxes and duties	10.09	30.64
Kenya	--	--	371/2% ad val.	24.30	--	--	24.30
Liberia	--	--	30% ad val.	19.45	Surcharge, 15% of regular duty; public highway levy of 5% ad val.	12.96	32.41
Libya	--	--	25% ad val.	16.37	--	--	16.37
Malagasy	--	--	Import duty, 10%.	6.50	Import tax, 31%.	19.22	25.72
Malawi	--	--	20% of value in exporting country, or 6 pence per lb. if greater.	12.30	--	--	12.30
Mauritania	--	--	Fiscal import duty 15% ad val.; customs duty, 7%.	14.19	Standard tax, 20% of c.i.f. plus duties; turnover tax, 10% of c.i.f. plus duties and taxes.	25.21	39.40
Mauritius	--	--	25% ad val.	16.31	--	--	16.31
Morocco	--	--	80% ad val.	52.38	Special tax, 2.5% of c.i.f.; stamp tax, 10% of total of all duties and taxes; additional tax, 8% of total customs value, customs duties, and special tax.	11.83	64.21
Mozambique	--	--	25% of c.i.f.	16.20	Plus variable surtax (not available).	--	16.20

See footnotes at end of table.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Nigeria	--	--	40% of c.i.f.	26.00	--	--	26.00
Republic of Congo-	--	--	30% of c.i.f.	19.68	Statistical tax, 0.05%.	.33	20.01
Réunion	--	--	18% of c.i.f.	11.74	If over 33% fat, a tax equal to the difference between the duty on butter and ice cream mix is levied.	--	11.74
Rhodesia	--	--	20% of value in country of origin.	12.30	--	--	12.30
Senegal	--	--	Fiscal import duty, 15% ad val.; customs duty, 7%.	14.19	Standard tax, 20% of c.i.f. plus duties; turnover tax, 10% of c.i.f. plus duties and taxes.	25.21	39.40
South Africa	--	--	Without sugar, 10%; with sugar, 25% or 25 S.A. cents if higher.	6.20	--	--	6.20
Sudan	--	--	50% of c.i.f. value	32.71	--	--	32.71
Tanzania	--	--	37-1/2% ad val.	24.31	--	--	24.31
Tunisia	--	--	30% ad val.	19.45	--	--	19.45
Uganda	--	--	37-1/2% ad val.	24.31	--	--	24.31
United Arab Republic	--	--	Customs duty, 50% ad val.; statistical duty, 5% of c.i.f.; pavement duty, 3% of import duty, import tax, and statistical duty.	37.09	Import tax, 3% of import duty.	.98	38.07
Zambia	--	--	Unsweetened, 10% of value in country of origin; if sweetened,				

See footnotes at end of table.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Zambia--Con.			20% or 6 pence per lb., whichever is greater.	6.15	--	--	6.15
West and Central Asia:							
Aden	Free.	--	--	--	--	--	--
Burma[2]	--	--	Import duty, 150% of c.i.f.	97.84	Sales tax, 15%.	9.78	107.62
Combodia	--	--	40% ad val.	26.51	Small surcharges for handling and inspection not available.	--	26.51
Ceylon	--	--	150% of "true" wholesale market value.	98.40	--	--	98.40
Cyprus	--	--	20% of c.i.f.	13.12	--	--	13.12
India	--	--	35% ad val. unsweetened; with sugar, 50%.	22.63	Import tax, 10% of c.i.f.	6.47	29.10
Iran	40 rials per kg.	24.00	--	--	Commercial profits tax, 50 rials per kg.; commerce and municipal tax, 2%; health, port, unloading, and export encouragement tax, 69 rials per ton.	31.95	55.95
Iraq	--	--	75% ad val.	48.50	--	--	48.50
Israel	--	--	25% ad val.	16.40	--	--	16.40
Jordan	--	--	18% ad val.	11.81	Various taxes equal to 10% of c.i.f.	6.56	18.37
Lebanon	--	--	25% ad val.	15.80	Municipal tax, 1.5% of c.i.f.	.95	16.75
Pakistan	--	--	40% of c.i.f.	25.80	Regulatory tax, 10%	6.45	32.25
Saudi Arabia	--	--	15% of c.i.f.	9.83	Surtax, 10% of customs duty.	1.00	10.83

See footnotes at end of table.

DRY ICE CREAM MIX: Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
West and Central Asia--Con.							
Turkey----------	--	--	75% ad val.	47.52	Stamp tax, 5% ad val.; customs surtax, 15% of duty; port tax, 2-1/2% of all duties and taxes except the stamp tax.	12.48	60.00
Far East and Oceania:[2]							
Australia---------	--	--	Import duty, 30% ad val.; primage duty, 10%.	25.88	--	--	25.88
Hong Kong---------	Free.	--	--	--	--	--	--
Indonesia---------	--	--	50% ad val.	33.10	--	--	33.10
Japan-------------	--	--	35% of c.i.f.	22.85	--	--	22.85
Korea-------------	--	--	50% ad val.	32.75	--	--	32.75
Laos--------------	--	--	25% ad val.	16.54	--	--	16.54
Malaysia----------	--	--	15% of c.i.f.	9.90	--	--	9.90
New Zealand-------	--	--	55% of value in country of origin.	33.82	--	--	33.82
Philippines-------	--	--	63% of c.i.f.	42.86	Sales tax, 7% of landed cost plus 25%.	9.75	52.61
Singapore---------	Free.	--	--	--	--	--	--
Taiwan------------	--	--	20% of c.i.f. plus 20%.	15.75	Harbor dues, 3% of 20% of c.i.f. plus 20%; defense surtax, 20% of import duty.	5.51	21.26
Thailand----------	--	--	27-1/2% of c.i.f.	18.01	Profit tax on confections, 20% of c.i.f. plus import duty plus unloading charges.	16.72	34.73
Vietnam-----------	--	--	150% of c.i.f.	98.73	Austerity tax, 135% ad val.	88.86	187.59

[1] Based on wholesale price of dry ice cream mix, 61.50 cents per lb, N.Y. [2] See footnote 2, butter table. [3] Via Stockton, Calif.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
North America:							
Canada	--	--	17-1/2% ad val.	1.40	--	--	1.40
Mexico	6 pesos per kg.	21.82	Plus 100% ad val.	84.03	3% of the total duty.	3.17	109.02
United States	--	--	17-1/2% ad val.	14.50	--	--	14.50
Central America:							
Aruba	--	--	4-1/2% ad val.	3.74	--	--	3.74
Barbados	1 cent per lb.	1.00	--	--	--	--	1.00
Bonaire	--	--	4-1/2% ad val.	3.74	--	--	3.74
British Honduras	--	--	25% ad val.	20.90	Entry tax, 3% ad val.	2.50	23.40
Costa Rica	--	--	10% ad val.	8.34	--	--	8.34
Curaçao	--	--	4-1/2% ad val.	3.74	--	--	3.74
Dominican Republic	Free.	--	--	--	--	--	--
El Salvador	--	--	5% ad val.	4.20	--	--	4.20
Guatemala	--	--	5% ad val.	4.20	--	--	4.20
Guyana	--	--	36% ad val.	29.70	--	--	29.70
Haiti	--	--	10.56%.	8.81	Surtax, 4% ad val.	3.33	12.14
Honduras	--	--	5% ad val.	4.20	--	--	4.20
Jamaica	--	--	15% ad val.	12.40	Surtax, 10% of duty.	1.24	13.64
Nicaragua	--	--	5% ad val.	4.18	--	--	4.18
Panama	5 balboas per kg.	2.27	--	--	Customs surcharge of 2-1/2% of f.o.b. value.	2.00	4.27
Surinam	--	--	40% ad val.	33.48	--	--	33.48
Trinidad	--	--	25% ad val.	20.60	--	--	20.60
South America:							
Argentina	--	--	220% ad val.	184.91	Statistical tax, 3% of c.i.f.	2.52	187.43
Bolivia	--	--	2% of c.i.f.	1.68	Sales tax, 3% of c.i.f.; consular fee, 6%.	7.59	9.27
Brazil	--	--	50% of c.i.f.	24.15	Customs surtax, 5% of c.i.f.; port improvement tax, 1% merchant marine tax, 5% of ocean freight; exchange surcharge, 10% of contract.	13.67	37.82

See footnotes at end of table.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	
South America--Con.							
Chile	Entry generally prohibited.	--	--	--	--	--	--
Colombia[2]	--	--	40% ad val.	33.40	--	--	33.40
Ecuador	8 sucres per kg.	18.20	Plus 35% ad val.	29.33	--	--	47.53
Paraguay	11.3 cents per kg.	5.14	--	--	Foreign exchange surtax, 30% of c.i.f.; consular charge, 5% of f.o.b.; additional tax, 15% of c.i.f.; consular fee, 5% of c.i.f.; sales tax, 5% of c.i.f.	46.13	51.27
Peru	2 soles per kg.	3.41	Plus 30% of c.i.f.	25.31	Maritime tax, 4% of ocean freight; consular charges, approx. 0.5 cents per lb.	.65	29.37
Uruguay	--	--	103.5% of official valuation of 2.535 pesos per kg.	2.00	Surcharge, 150% of c.i.f.; miscellaneous port handling, remittances, and other charges, 10% of c.i.f.	135.34	137.34
Venezuela	1.20 bolivars per kg.	12.16	--	--	--	--	12.16
Europe:							
Austria	--	--	30% ad val.	24.96	Import equalization tax, 5.25% of duty-paid value.	5.25	30.21
Denmark	--	--	20% ad val.	16.74	--	--	16.74
Finland	Duty free.	--	--	--	Import tax, 1.25 finnmarks per kg.; turnover tax, 11.2% of c.i.f. plus duty.	30.77	30.77
Greece	--	--	10% of c.i.f.	8.32	--	--	8.32
Malta	Free.	--	--	--	--	--	--
Norway	0.08 kroner per kg.	5.09	--	--	Turnover tax, 13.64% of duty-paid value.	12.11	17.20
Portugal	14 escudos per kg.	22.20	--	--	--	--	22.20
Spain	--	--	28% of c.i.f.	23.40	Compensatory import tax, 10%; surtax, 1% of duty.	10.93	34.33
Sweden	Duty free.	--	--	--	Turnover tax, 10% of duty-paid value; import tax, 20% ad val.	26.74	26.74

See footnotes at end of table.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Europe--Con.							
Switzerland	50 francs per 100 kg.	5.23	--	--	Statistical tax, 3% of customs charges.	.16	5.39
United Kingdom	--	--	10% ad val.	8.23	--	--	8.23
EEC countries:[3]							
Belgium	--	--	22% ad val.	18.19	Additional charge in retail containers, 14% of c.i.f.; in bulk, 7%.	11.58	29.77
France	--	--	28% ad val.	23.03	Sales tax, 25%, c.i.f.	20.57	43.60
Germany	--	--	25% ad val.	21.04	Turnover tax, 6%.	5.05	26.09
Italy	--	--	25% ad val.	20.80	Sales tax, 4%; compensatory tax, 3.6%.	6.32	27.12
Luxembourg	--	--	22% ad val.	18.19	Import tax, 3%; turnover tax, 3%.	4.96	23.15
Netherlands	--	--	22% ad val.	18.19	--	--	18.19
Africa:							
Algeria	--	--	10% ad val.	8.28	Plus samll unloading charges.	--	8.28
Angola	--	--	10% ad val.	8.28	--	--	8.28
Ethiopia	--	--	10% ad val.	8.32	Transaction tax, 12%, ad val.; municipal tax 3%; small variable seal and statistics fee.	12.59	20.91
Ghana	Free.	--	--	--	--	--	--
Guinea	--	--	20% ad val.	16.62	--	--	16.62
Ivory Coast	--	--	Fiscal duty, 5%; customs duty, 5%.	8.27	Exempt from other charges.	--	8.27
Kenya	Free.	--	--	--	--	--	--
Liberia	4 cents per lb.	4.00	--	--	Surcharge, 15% of duty; public highway levy, 5% ad val.	4.75	8.75
Libya	Free.	--	--	--	--	--	--
Malagasy	--	--	5% ad val.	4.17	Import tax, 24%.	20.03	24.20
Malawi	--	--	10% ad val.	8.00	--	--	8.00

See footnotes at end of table.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents. per lb.	Cents per lb.
Africa--Con.							
Mauritania--------	--	--	Fiscal duty, 5%; customs duty, 5%.	8.24	Standard import tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus duties plus import tax.	26.61	34.85
Mauritius---------	--	--	20% ad val.	16.69	--	--	16.69
Morocco-----------	--	--	15% ad val.	12.48	Special tax, 2.5% of c.i.f.; products tax, 8% on c.i.f. plus duty plus special tax.	22.60	35.08
Mozambique--------	1.50 escudos per kg.	2.05	--	--	Small variable surtax is collected.	--	2.05
Nigeria-----------	--	--	40% ad val.	33.11	--	--	33.11
Republic of Congo-	Duty free.	--	--	--	Statistical tax, 0.05% of c.i.f.	.04	.04
Réunion-----------	--	--	25% ad val.	20.87	--	--	20.87
Rhodesia----------	--	--	10% ad val.	8.40	--	--	8.40
Senegal-----------	--	--	Fiscal duty, 5%; customs duty, 5%.	8.24	Standard import tax, 20% of c.i.f. plus fiscal import duty plus customs duty; turnover tax, 10% of c.i.f. plus duties plus import tax.	26.61	34.85
South Africa------	--	--	20% ad val.	16.00	--	--	16.00
Sudan-------------	--	--	50% ad val.	41.00	--	--	41.00
Tanzania----------	Free. --	--	--	--	--	--	--
Tunisia-----------	--	--	5% ad val.	4.16	--	--	4.16
Uganda------------	Free.	--	--	--	--	--	--
United Arab Republic--------	--	--	Customs duty, 30% of c.i.f.; statistical duty, 5% of c.i.f.; pavement duty, 3% of import duty, statistical duty, and import tax.	30.03	Import tax, 3% of import duty.	.74	30.77

See footnotes at end of table.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		Cents per lb.		Cents per lb.	Cents per lb.
Africa--Con.							
Zambia	--	--	10% of value in country of origin.	8.00	--	--	8.00
West and Central Asia:							
Aden	Free.	--	--	--	--	--	--
Burma[4]	--	--	15% ad val.	12.50	--	--	12.50
Cambodia	--	--	20% ad val.	16.80	Plus inspection and handling charges.	.50	17.30
Ceylon	Free.	--	--	--	--	--	--
Cyprus	--	--	20% ad val.	16.66	--	--	16.66
India	--	--	17-1/2% ad val.	14.57	Import tax, 10% of c.i.f.	8.33	22.90
Iran	20 rials per kg.	12.00	--	--	Commercial profits tax, 10 rials per kg.; health, port, and unloading taxes, 69 rials per metric ton; commerce, municipal, and export encouragement taxes, 2.1% ad val.	7.80	19.80
Iraq	--	--	25% ad val.	21.00	--	--	21.00
Israel	--	--	25% ad val.	21.10	--	--	21.10
Jordan	Free.	--	--	--	--	--	--
Lebanon	--	--	11% ad val.	9.10	Municipal tax, 1.5% of c.i.f.	1.25	10.35
Pakistan	--	--	20% ad val.	16.70	Regulatory tax, 10% ad val.	8.30	25.00
Saudi Arabia	--	--	15% ad val.	12.40	Surtax, 10% of cistoms duty.	1.20	13.60
Turkey	--	--	50% ad val.	41.61	Stamp tax, 5% ad val.; customs surtax, 15% of duty; port tax, 2-1/2% of c.i.f. plus customs duty and customs surtax.	13.68	55.29
Far East and Oceania:[4]							
Australia	--	--	Import duty, 30%.	25.00	Primage duty.	8.33	33.33
Hong Kong	Free.	--	--	--	--	--	--

See footnotes at the end of table.

INFANT AND DIETETIC FOODS (MILK BASE): Import duties and other charges as of June 30, 1966[1]--Continued

Country	Type of duty						Other charges		Total duty plus charges
	Specific		Ad valorem						
	Rate	U.S. equiv.		Rate		U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.				Cents per lb.		Cents per lb.	Cents per lb.
Far East and Oceania:[4]--Con.									
Indonesia	--	--		50% ad val.		42.65	--	--	42.65
Japan	--	--		25% ad val.		20.83	--	--	20.83
Korea	--	--		50% ad val.		41.75	--	--	41.75
Laos	--	--		25% ad val.		20.97	--	--	20.97
Malaysia	--	--		15% ad val.		12.79	--	--	12.79
New Zealand	--	--		55% ad val.		44.00	--	--	44.00
Philippines	--	--		18% ad val.		15.03	Sales tax, 7% of landed cost inflated by 25%.	7.30	22.33
Singapore	Free.	--		--		--	--	--	--
Taiwan	--	--		20% of c.i.f. plus 20%.		20.80	Harbor dues, 3% of dutiable value; defense tax.	7.03	27.11
Thailand	4 baht per kg.	8.82		--		--	Profit tax, 4% of c.i.f. plus duty plus unloading charges.	3.79	12.61
Vietnam	--	--		130% ad val.		107.66	Austerity tax, 65%.	53.83	161.49

[1] Based on wholesale price of infant and dietetic foods, 80 cents per lb., N.Y.
[2] Imports believed to be prohibited.
[3] See footnote 2, butter table.
[4] Via Stockton, Calif.

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